GOVERNMENT OF ASSAM

Detailed Estimates and Demands for Grants for the year 1938-39

(As passed by the Legislative Assembly)

SHILLONG
PRINTED AT THE ASSAM GOVERNMENT PRESS
1938

Price Rs. 5.

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STATEMENT A

Financial Statement of the Revenues of the Government of Assam for the year 1938-39

Heads of Revenue	Budget estimate, 1938-39	Revised estimate, 1937-38	Budget estimate, 1937-38	Actuals, 1936-37
	Trs.	Trs.	Trs.	Trs.
A—Principal Heads of Revenue—				
I—Customs	11,80	12,70	...	...
IV—Taxes on Income other than corporation tax ...	...	...	...	3,16
V—Salt	10	10	10	7
VII—Land Revenue	1,20,70	1,26,00	1,32,10	1,29,76
VIII—Provincial Excise	35,75	36,51	35,48	35,90
IX—Stamps	19,67	19,00	20,50	18,29
X—Forests	16,79	16,55	16,24	16,85
XI—Registration	1,74	1,66	1,81	1,63
XII—Receipts under Motor Vehicles Taxation Act ...	3,17	2,55	2,33	1,43
XIII—Other taxes and duties	1	...	...	...
Total ...	2,09,73	2,15,07	2,08,56	2,07,09
B—Railway Revenue account—				
XV—A.—State Railways				
XVI—Subsidised companies				
Total ...				
E—Debt Services—				
XX—Interest	55	49	76	44
Total ...	55	49	76	44
F—Civil Administration—				
XXI—Administration of Justice	1,80	1,80	1,86	1,87
XXII—Jails and Convict Settlements	41	52	64	53
XXIII—Police	19	19	17	1,65
XXIV—Ports and Pilotage	...	...	...	...
XXVI—Education	3,80	3,74	3,69	3,63
XXVII—Medical	1,88	1,88	1,82	1,72
XXVIII—Public Health	2,72	3,00	2,88	1,14
XXIX—Agriculture	1,57	1,64	2,00	59
XXX—Veterinary	41	41	41	31
XXXI—Co-operative Credit	25	32	31	13
XXXII—Industries	43	45	44	31
XXXIV—Miscellaneous Departments	46	46	54	53
Total ...	13,92	14,41	14,76	12,41
H—Civil Works and Miscellaneous Public Improvements—				
XXXIX—Civil Works	8,27	16,93	17,45	21,93
Total ...	8,27	16,93	17,45	21,93
J—Miscellaneous—				
XLIV—Receipts in aid of superannuation	20	18	30	19
XLV—Stationery and Printing	56	54	49	57
XLVI—Miscellaneous	1,01	1,05	1,26	86
Total ...	1,77	1,77	2,05	1,62
Revenue in England	...	...	...	5
L—Contributions and Miscellaneous adjustment between Central and Provincial Governments—				
XLIX—Grants-in-aid from Central Government ...	30,00	30,00	30,00	...
L—Miscellaneous adjustment between Central and Provincial Governments	...	...	11,16	9,86
Total ...	30,00	30,00	41,16	9,86
Total Receipts from Revenue heads ...	2,64,24	2,78,67	2,84,74	2,53,40

STATE

Financial Statement of expenditure from Revenues of the

Heads of Expenditure	Budget estimate for 1938-39			
	Non-excluded areas		Excluded areas	Total
	Voted	Charged		
1	2	3	4	5
	Trs.	Trs.	Trs.	Trs.
A.—Direct Demands on the Revenue—				
7. Land Revenue	15,21	36	24	15,81
8. Provincial Excise	4,21	4	16	4,41
9. Stamps	20	22	...	42
10. Forests	8,87	1,79	1,02	11,68
11. Registration	1,41	1	...	1,42
12. Charges on account of Motor Vehicles Taxation Act ...	2,33	...	2	2,35
B.—Railway Revenue Account—				
13A. State Railways	...	...	...	...
15C. Subsidised companies ...	...	...	...	...
15D. Miscellaneous Railways expenditure	...	...	...	...
BB.—Railway capital outlay charged to Revenue—				
16. Construction of Railways ...	...	...	...	...
C.—Revenue account of Irrigation, Navigation, Embankment and Drainage works—				
18B. Navigation, Embankment and Drainage works	61	3	...	64
E.—Debt Services—				
22. Interest on debt and other obligations	...	4,40	...	4,40
23. Appropriation for reduction or avoidance of debt ...	...	...	...	...
F.—Civil Administration—				
25. General Administration ...	20,97	10,35	2,66	33,98
27. Administration of Justice ...	6,60	3,10	1	9,71
28. Jails and Convict Settlements	4,65	22	13	5,00
29. Police	22,38	7,94	48	30,80
30. Ports and Pilotage ...	6	7	...	13
36. Scientific Departments ...	4	...	...	4
37. Education (European) ...	78	2	3	83
Ditto (other than European)	33,65	1,14	65	35,44
38. Medical	10,65	2,02	1,95	14,62
39. Public Health	7,69	55	45	8,69
40. Agriculture	5,94	17	16	6,27
41. Veterinary	1,55	1	6	1,62
42. Co-operative Credit ...	98	...	...	98
43. Industries	2,31	36	8	2,75
47. Miscellaneous Departments ...	92	...	...	92
H.—Public Improvements—				
50. Civil Works	37,05	2,85	4,68	44,58
J.—Miscellaneous—				
54A.—Famine Relief ...	50	...	...	50
55. Superannuation Allowances and Pensions.	14,31	7,64	...	21,95
56. Stationery and Printing ...	3,15	...	5	3,20
57. Miscellaneous	3,32	1,12	1,28	5,72
Expenditure in England	...	...	...	...
M.—Extraordinary items—				
Extraordinary Charges ...	...	...	...	...
Total expenditure from revenues ...	2,10,34	44,41	14,11	2,68,86

MENT B

Government of Assam for the year 1938-39

Revised estimate, 1937-38				Budget estimates, 1937-38				Actuals, 1936-37
Non-excluded areas		Excluded areas	Total	Non-excluded areas		Excluded areas	Total	
Voted	Charged			Voted	Charged			
6	7	8	9	10	11	12	13	14
Trs.	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
15,60	38	22	16,20	15,93	36	24	16,53	16,48
4,51	4	19	4,74	4,58	4	20	4,82	5,27
20	24	...	44	16	23	...	39	45
8,88	1,75	1,11	11,74	8,64	1,91	1,19	11,74	11,73
1,36	1	...	1,37	1,38	...	...	1,38	1,56
1,54	...	2	1,56	1,94	...	2	1,96	7
...	...	...	...	...	...	...	...	44
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
55	5	...	60	62	5	...	67	62
...	3,18	...	3,18	...	3,60	...	3,60	6,36
...	...	...	...	...	...	...	...	10,46
20,91	10,50	2,44	33,85	18,63	11,00	2,61	32,24	28,40
6,53	3,39	1	9,93	6,88	3,18	1	10,07	9,72
4,43	19	12	4,74	4,59	20	11	4,90	5,24
23,01	7,82	41	31,24	22,58	8,00	47	31,05	30,17
6	4	...	10	7	5	...	12	10
14	...	...	14	14	...	...	14	4
81	2	3	86	83	2	3	88	85
33,17	1,08	60	34,85	33,17	1,08	60	34,85	33,81
10,16	2,28	1,93	14,37	10,29	2,23	1,90	14,42	13,67
7,90	37	25	8,52	8,07	50	27	8,84	7,10
5,98	61	12	6,71	6,18	60	12	6,90	5,29
1,43	1	5	1,49	1,59	1	...	1,60	1,41
1,02	...	...	1,02	1,01	...	...	1,01	1,19
2,10	35	7	2,52	2,37	36	7	2,80	2,24
91	...	...	91	94	...	...	94	67
46,67	2,95	4,48	54,10	46,67	2,95	4,48	54,10	61,08
62	...	...	62	20	...	...	20	11
13,66	7,22	...	20,88	14,57	7,98	...	22,55	15,57
3,39	...	5	3,44	3,15	...	5	3,20	4,52
9,00	1,14	1,15	11,29	5,50	1,66	1,22	8,38	6,56
...	...	...	...	...	...	...	...	10,98
...	...	...	...	...	...	...	...	3
2,24,54	43,62	13,25	2,81,41	2,20,68	46,01	13,59	2,80,28	2,92,19

STATEMENT C

Financial Statement of the Capital Revenues of the Government of Assam for the year 1938-39.

Heads of Revenue	Budget Estimate 1938-39.	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Actuals, 1936-37
	Trs.	Trs.	Trs.	Trs.
Revenue from Statement A	2,64,24	2,78,67	2,84,74	2,53,40
Debt raised in India— Permanent debt— Loans bearing interest	35,00	...	...	...
Unfunded Debt—				
State Provident Funds...	16,05	15,50	15,11	...
Deposits not bearing interest—				
Appropriation for reduction or avoidance of debt	...	...	...	10,46
Fund for Jute propaganda scheme ...	...	2	3	...
Fund for Co-operative training and education...	11	18	16	...
Fund for Survey of jute areas	...	7	7	...
Subvention from the Road Development Fund	1,80	10,71	11,06	18,76
Ditto ditto for control of motor transport	27	...	...	...
Fund for Economic Development of Rural Areas	2,29	...	78	...
General Police Fund	8	10	...	...
Depreciation Reserve Fund—Government Presses	14	17	17	17
Total Deposits not bearing interest ...	4,69	11,25	12,27	29,39
Deposits of Local Funds—				
District Funds	37,00	37,00	38,00	...
Other Funds	11,90	11,90	11,51	...
Departmental and Judicial Deposits ...	39,56	39,76	38,50	...
Advances	9,19	9,15	8,75	...
Suspense	36,13	36,13	27	9
Civil Deposits	...	...	...	89
Total Deposits of local funds ...	1,33,78	1,33,94	97,03	98
Loans and advances by the Provincial Government	4,03	9,56	8,00	5,48
REMITTANCES—				
Remittances within India	1,89,22	1,90 02	76,05	...
Total Capital Revenues ...	3,82,77	3,60,27	2,08,46	35,85
Total Receipts	6,47,01	6,38,94	4,93,20	2,89,25
Opening balance	33,34	24,64	22,00	4,04
Grand total	6,80,35	6,63,58	5,15,20	2,93,29
Excess of revenue over expenditure from revenues	...	...	4,46	...

STATEMENT D

STATE

Financial Statement of the Capital Expenditure of the

Heads of Expenditure	Budget estimates for 1938-39			
	Non-excluded areas		Excluded areas	Total
	Voted	Charged		
	Trs.	Trs.	Trs.	Trs.
Expenditure from Statement B ...	2,10,34	44,41	14,11	2,68,86
Forest Capittal outlay	...	...	...	...
Payment of commuted value of pensions not charged to revenue ...	2,40	—37	...	2,03
Payment of retrenched personnel ...	—8	...	...	—8
Total	2,32	—37		1,95
Unfunded debt—				
State Provident funds		8,20		8,20
Deposits not bearing interest—				
Fund for jute propaganda scheme ...	...	...	...	...
Fund for Survey of jute areas ...	...	...	...	...
Fund for Co-operative Training and education	...	11	...	11
Appropriation for reduction or avoidance of debt	...	30,65	...	30,65
Subvention from Road Development Fund	...	1,80	...	1,80
Ditto ditto for control of motor transport	...	27	...	27
Fund for Economic Development of Rural areas	...	2,50	...	2,50
Depreciation Reserve Fund—Government Presses	...	...	...	...
General Police Fund	...	8	...	8
Total deposits not bearing interest ...	...	35,41	...	35,41
Deposits of Local Funds—				
District funds	...	36,50	...	36,50
Other funds	...	11,75	...	11,75
Departmental and Judicial deposits	...	38,07	...	38,07
Advances	1,21	7,99	...	9,20
Suspense	...	36,13	...	36,13
Civil deposits	...	...	...	...
Total deposits of local funds ...	1,21	1,30,44	...	1,31,65
Loans and advances by Provincial Governments.	4,58	...	...	4,58
Remittances—				
Remittances within India ...	...	1,89,22	...	1,89,22
Total Capital Expenditure ...	8,11	3,62,90	...	3,71,01
Total Expenditure	2,18,45	4,07,31	14,11	6,39,87
Closing balance	...	...	...	40,48
Grand total	...	...	...	6,80,35
Excess of expenditure charged to revenue over revenue.	...	...	...	4,62

MENT D

Government of Assam for the year 1938-39

Revised estimates for 1937-38				Budget estimate for 1937-38				Actuals, 1936-37
Non-excluded areas		Excluded areas	Total	Non-excluded areas		Excluded areas	Total	
Voted	Charged			Voted	Charged			
Trs.	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
2,24,54	43,62	13,25	2,81,41	2,20,68	46,01	13,59	2,80,28	2,92,19
...	...	...	...	...	...	...	...	20
1,61	10	...	1,71	1,61	—33	...	1,28	1,54
—9	...	...	—9	—9	...	...	—9	—8
1,52	10	...	1 62	1,52	—33	...	1,19	1,66
...	8,65	...	8,65	...	7,78	...	7,78	...
...	2	...	2	...	3	...	3	...
...	7	...	7	...	7	...	7	...
...	18	...	18	...	16	...	16	...
...	...	...	...	...	...	...	...	10,46
...	10,71	...	10,71	...	11,06	...	11,06	16,51
...	3,33	...	3,33	...	3,28	...	3,28	64
...	7	...	7	...	7	...	7	12
...	9	...	9	...	...	...	...	...
...	14,47	...	14,47		14,67	...	14,67	27,73
...	37,10	...	37,10	...	37,80	...	37,80	...
...	11,75	...	11,75	...	11,44	...	11,44	...
...	38,24	...	38,24	...	37,06	...	37,06	...
1,21	8,00	...	9,21	1,25	7,51	...	8,76	...
...	36,13	...	36,13	...	27	...	27	9
...	...	...	...	...	...	...	...	82
1,21	1,31,22	...	1,32,43	1,25	94,08	...	95,33	91
2,66	...	...	2,66	3,19	...	...	3,19	1,45
...	1,89,00	...	1,89,00	...	75,50	...	75,50	...
5,39	3,43,44		3,48,83	5,96	1,91,70	...	1,97,66	31,75
2,29,93	3,87,06	13,25	6,30,24	2,26,64	2,37,71	13,59	4,77,94	3,23,94
...	...	...	33,34	...	...	...	37,26	—30,65
...	...	...	6,63,58	...	...	...	5,15,20	2,93,29
...	...	...	2,74	...	...	...	...	38,79

Authenticated schedule specifying the grants made by the Legislative Assembly and the sums required to meet the expenditure charged on the revenues of Assam for the year 1938-39 as required by section 80 of the Government of India Act, 1935

No. of grant	Description	*Charged*			Voted			
		Non-excluded areas	Excluded areas	Total Authenticated amounts	Demand as presented to the Assembly	Amount of cut made by the Assembly	Amount included by Governor	Total Authenticated amounts
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Land Revenue	36,300	23,600	59,900	15,21,000	..	..	15,21,000
2	Provincial Excise	3,700	16,000	19,700	4,20,800	..	..	4,20,800
3	Stamps	22,100	300	22,400	19,200	..	..	19,200
4	Forest	1,79,200	1,01,700	2,80,900	8,87,300	..	..	8,87,300
5	Registration	800	..	800	1,41,400	..	..	1,41,400
6	Charges on account of Motor Vehicles Taxation Act.	..	2,100	2,100	2,32,500	..	..	2,32,500
7	Railways	..	..	..	25	..	..	25
8	Navigation Embankment and Drainage Works.	300	..	300	47,500	..	..	47,500
	Interest on debt and other obligations.	4,40,400	..	4,40,400	..	..	..	..
9	General Administration ..	10,34,600	2,65,600	13,00,200	20,97,300	78,023	78,023	20,97,300
10	Administration of Justice ..	3,10,400	1,000	3,11,400	6,60,000	..	..	6,60,000
11	Jails and Convict settlements	22,000	12,600	34,600	4,65,400	..	..	4,65,400
12	Police	7,93,700	48,200	8,41,900	22,38,200	..	..	22,38,200
13	Ports and pilotage ..	6,500	..	6,500	6,500	..	..	6,500
14	Scientific departments ..	..	..	..	3,800	..	..	3,800
15	Education (European) ..	1,900	3,100	5,000	78,100	..	..	78,100
16	Education (other than European).	1,13,800	64,900	1,78,700	33,65,300	..	..	33,65,300
17	Medical	2,02,000	1,94,600	3,96,600	10,65,000	..	..	10,65,000
18	Public Health	54,900	42,700	97,600	7,67,500	..	..	7,67,500
19	Agriculture	17,400	16,300	33,700	5,93,500	..	..	5,93,500
20	Veterinary	900	6,200	7,100	1,55,400	..	..	1,55,400
21	Co-operative	..	..	..	97,900	..	..	97,900
22	Industries	36,300	7,400	43,700	2,31,000	..	..	2,31,000
23	Miscellaneous departments..	100	100	200	91,600	..	..	91,600
24	Civil Works (excluding Tools and Plant and establishment).	67,700	3,69,500	4,37,200	29,41,800	..	..	29,41,800
25	Tools and Plant and Establishment charges.	2,20,000	1,00,900	3,20,900	7,78,000	..	..	7,78,000
26	Famine Relief	..	..	..	50,000	..	..	50,000
27	Superannuation allowances and pensions.	7,27,000	..	7,27,000	16,62,300	..	..	16,62,300
28	Stationery and printing ..	..	5,600	5,600	3,14,700	..	..	3,14,700
29	Miscellaneous	1,11,900	1,27,400	2,39,300	3,32,300	..	..	3,32,300
30	Extraordinary charges ..	..	..	..	..	..	..	..
31	Loans and advances bearing and not bearing interest.	7,99,000	..	7,99,000	5,78,500	..	..	5,78, 00
	State Provident Funds ..	8,20,000	..	8,20,000	..	..	..	..
	Deposits not bearing interest	35,41,000	..	35,41,000	..	..	..	..
	Deposits of Local Funds (excepting advances).	1,22,45,000	..	1,22,45,000	..	..	..	
	Remittances within India ..	1,89,22,000	..	1,89,22,000	..			..
	Grand total ..	4,07,30,900	14,09,800	4,21,40,700	2,18,43,825	78,023	78,023	2,18,43,825

R. N. REID,

Governor.

The 5th March 1938.

DETAILED ESTIMATES

OF

REVENUE AND RECEIPTS

FOR THE YEAR

1938-39

I.—CUSTOMS

	Detailed Account No.	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Actuals, 1936-37
		Rs.	Rs.	Rs.	Rs.
Share of net proceeds of export duty assigned to Provinces	...	11,80,000	12,70,000	...	
Total ...	...	11,80,000	12,70,000	...	...

IV.—TAXES ON INCOME OTHER THAN CORPORATION TAX

Share of net proceeds assigned to Provinces	...		...	...	3,15,616
Total ...	...		...	...	3,15,616

V.—SALT

Share of net proceeds assigned to Provinces	...	10,000	10,000	10,000	6,600
Total ...	...	10,000	10,000	10,000	6,600

VII.—LAND REVENUE

Ordinary revenue	VIIA	1,02,50,000	1,07,50,000	1,14,00,000	1,11,66,329
Sale of Government Estates... ...	...	...	200	...	...
Sale-proceeds of waste lands and redemption of land-tax	...	1,20,000	1,55,000	80,000	98,580
Rents, etc., of fisheries	...	3,80,000	3,80,000	3,80,000	3,79,930
Rates and cesses on lands	VIIB	1,200	1,000	1,000	1,143
Recoveries of over payments ...	...	1,000	1,000	500	2,852
Collection of payments for services rendered	...	35,000	35,000	30,000	32,146
Miscellaneous	VIIC	13,32,600	13,37,600	13,68,500	13,45,227
Total ...	...	1,21,19,800	1,26,59,800	1,32,60,000	1,30,26,207
Deduct—**Refunds ... ...**	...	—49,800	—59,800	—50,000	—50,076
Total VII.—Land Revenue ...	...	1,20,70,000	1,26,00,000	1,32,10,000	1,29,76,131

DETAILED ACCOUNT No. VIIA.—LAND REVENUE—ORDINARY REVENUE

	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Actuals, 1936-37
Fixed collections—	Rs.	Rs.	Rs.	Rs.
Old grants				1,57,912
Permanently-settled estates				4,18,882
Temporary settled estates in the Surma Valley...	1,02,22,000	1,07,22,000	1,13,69,000	15,08,793
,, ,, ,, in the Assam Valley ...				90,54,668
Malikana				17
Collections from Government estates	28,000	28,000	31,000	26,057
Total ...	**1,02,50,000**	**1,07,50,000**	**1,14,00,000**	**1,11,66,329**

DETAILED ACCOUNT No. VIIB.—LAND REVENUE—RATES AND CESSES ON LANDS

Assam local rates realised from Frontier Tracts ...	1,200	1,000	1,000	1,143
Total ...	**1,200**	**1,000**	**1,000**	**1,143**

DETAILED ACCOUNT No. VIIC.—LAND REVENUE—MISCELLANEOUS

Grazing and fodder grass	2,80,000	2,80,000	2,80,000	2,88,938
Land registration and mutation fees	1,500	1,500	1,500	1,131
Stone quarries	...	...	...	1,000
Coal mines	40,000	40,000	40,000	55,800
Mineral oil including petroleum oil revenue ...	6,00,000	6,00,000	6,40,000	6,08,230
Poll, capitation, house and hoe taxes	3,70,000	3,70,000	3,70,000	3,50,318
Sale of maps	7,000	7,000	6,000	11,479
Survey fees	3,000	3,000	1,000	2,508
Miscellaneous receipts	20,000	25,000	20,000	16,726
Hire of elephants	...	...	...	...
Sale of old stores and materials	100	100	200	46
Fees for demarcation and clearance of tea and arable lands	600	600	400	597
Sale of Forms A and B	200	200	200	127
Fees, fines and forfeitures in revenue courts ...	9,000	9,000	9,000	8,125
Survey school fees	200	200	200	202
License fees paid by owners of carts and collected by Barpathar Development fund	1,000	1,000	...	...
Total ...	**13,32,600**	**13,37,600**	**13,68,500**	**13,45,227**

VIII.—PROVINCIAL EXCISE

	Detailed Account No.	Budget Estimate, 1938-39	Revised estimate, 1937-38	Budget estimate, 1937-38	Actuals, 1936-37
		Rs.	Rs.	Rs.	Rs.
Country spirits	VIIIA	18,50,000	18,00,000	16,50,000	16,01,864
Country fermented liquors ...	VIIIB	7,000	7,000	8,500	7,151
Malt liquors	VIIIC	...	...	300	...
Wines and spirits (foreign liquors other than beer, medicated wines, and commercial spirits) ...	VIIID	1,00,000	1,00,000	1,00,000	1,06,250
Commercial spirits including denatured spirits and medicated wines	VIIIE	1,800	1,800	1,600	1,629
Opium	VIIIF	10,48,000	12,00,000	12,65,000	13,71,079
Hemp and other drugs	VIIIG	5,75,000	5,50,000	5,25,000	5,08,655
Fines, confiscations and miscellaneous	VIIIH	31,000	31,000	37,000	31,500
Recoveries of overpayments ...		400	200	500	423
Collection of payment for services rendered	...	1,000	1,000	1,000	954
Deduct—**Refunds ...**		—39,200	—40,000	—40,900	—39,916
Total VIII—Excise ...		35,75,000	36,51,000	35,48,000	35,89,589

DETAILED ACCOUNT No. VIIIA.—EXCISE—COUNTRY SPIRITS

Duty on distillery spirits	12,00,000	11,50,000	10,45,000	10,17,746
License fees for sale of distillery spirits	5,70,000	5,70,000	5,15,000	5,03,582
Receipts from outstills and other systems ...	80,000	80,000	90,000	80,536
Total ...	**18,50,000**	**18,00,000**	**16,50,000**	**16,01,864**

DETAILED ACCOUNT No. VIIIB.—EXCISE—COUNTRY FERMENTED LIQUORS

Receipts from *tari* (license fees, etc.)	7,000	7,000	8,500	7,151
Total ...	**7,000**	**7,000**	**8,500**	**7,151**

DETAILED ACCOUNT No. VIIIC.—EXCISE—MALT LIQUORS

License fees for sale of beer manufactured in India or elsewhere	...	...	300	...
Total ...	...	...	**300**	...

DETAILED ACCOUNT No. VIIID.—EXCISE—WINES AND SPIRITS

Duty on wines and spirits manufactured in India and classed as foreign liquors	60,000	60,000	55,000	61,692
License fees for the sale of foreign liquors generally whether imported or manufactured in India ...	40,000	40,000	45,000	44,558
Total ...	**1,00,000**	**1,00,000**	**1,00,000**	**1,06,250**

DETAILED ACCOUNT No. VIIIE.—EXCISE—COMMERCIAL SPIRITS INCLUDING DENATURED AND MEDICATED WINES

License fees for medicated wines	800	800	650	623
Ditto for commercial spirits	1,000	1,000	950	1,006
Total ...	**1,800**	**1,800**	**1,600**	**1,629**

DETAILED ACCOUNT No. VIIIF.—EXCISE—OPIUM

	Budget estimate, 1938-39	Revised Estimate, 1937-38	Budget estimate, 1937-38	Actuals, 1936-37
	Rs.	Rs.	Rs.	Rs.
License fees for the sale of opium	3,46,000	4,00,000	4,20,400	4,64,674
Druggists permits	100	100	100	136
Cost price of opium	1,43,640	1,60,900	1,68,200	1,80,757
Duty on opium	5,58,260	6,39,000	6,76,300	7,25,512
Total ...	**10,48,000**	**12,00,000**	**12,65,000**	**13,71,079**

DETAILED ACCOUNT No. VIIIG.—EXCISE—HEMP AND OTHER DRUGS

	Budget estimate, 1938-39	Revised Estimate, 1937-38	Budget estimate, 1937-38	Actuals, 1936-37
Duty on *ganja*	2,77,000	2,57,000	2,58,000	2,45,339
Duty on *bhang*	50	50	50	26
License fees for the sale of *ganja*...	2,97,200	2,92,200	2,66,100	2,62,554
Ditto ditto of *bhang*...	300	300	450	335
Druggists permits	200	200	150	194
License fees for the sale of cocaine and allied drugs	250	250	250	207
Total ...	**5,75,000**	**5,50,000**	**5,25,000**	**5,08,655**

DETAILED ACCOUNT No. VIIIH.—EXCISE—FINES, CONFISCATIONS AND MISCELLANEOUS

	Budget estimate, 1938-39	Revised Estimate, 1937-38	Budget estimate, 1937-38	Actuals, 1936-37
Fines and confiscations	23,000	23,000	29,200	22,606
Contribution towards establishment	...	...	...	...
Other items	8,000	8,000	7,800	8,894
Total ...	**31,000**	**31,000**	**37,000**	**31,500**

IX.—STAMPS

		Budget estimate, 1938-39	Revised Estimate, 1937-38	Budget estimate, 1937-38	Actuals, 1936-37
A—Non-Judicial—					
Sale of other non-judicial stamps	**IXA**	**5,20,500**	**5,20,500**	**4,98,400**	**4,84,807**
Duty on impressing documents ...	**IXB**	**1,800**	**1,800**	**1,600**	**1,955**
Fines and penalties	...	**4,500**	**4,500**	**4,700**	**3,739**
Miscellaneous	...	**100**	**100**	...	**60**
Deduct—**Refunds**	...	**—6,900**	**—6,900**	**—4,700**	**—6,118**
Total—Non-Judicial ...	...	5,20,000	**5,20,000**	**5,00,000**	**4,84,443**
B—Judicial Court fees—					
Court fees realised in stamps ...	...	...	...	...	...
Sale of stamps	...	14,59,350	**13,92,350**	**15,55,000**	**13,52,297**
Fines and penalties	...	1,850	**1,850**	**2,000**	**1,767**
Miscellaneous	**IXC**	100	**100**	...	**1,680**
Deduct—**Refunds**	...	—11,450	**—11,450**	**—4,350**	**—11,249**
Total—Judicial ...	...	14,49,850	**13,82,850**	**15,52,650**	**13,44,495**
Deduct—**Amount transferred to the deposit account of the Khasi States**	...	—2,850	**—2,850**	**—2,650**	...
Total IX—Stamps ...	...	19,67,000	**19,00,000**	**20,50,000**	**18,28,938**

DETAILED ACCOUNT No. IXA.—STAMPS—A.—NON-JUDICIAL—SALE OF OTHER NON-JUDICIAL STAMPS

	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Actuals, 1936-37
	Rs.	Rs.	Rs.	Rs.
Special adhesive stamps	10,000	10,000	5,000	15,092
Notarial stamps	100	100	100	41
Stamps for legal practitioners' licenses	17,000	17,000	17,000	17,160
Share transfer stamps	400	400	300	420
Foreign Bills	...	...	...	6
Agreement stamps	...	...	...	1
Value of stamps paid in Bengal on documents relating to Assam	45,000	45,000	45,000	45,00
Revenue Stamps	45,000	45,000	42,000	40,75
Other stamps	4,03,000	4,03,000	3,89,000	3,25,79
Civil Department's share of sale proceeds of unified stamps	...	...	...	40,53
Total ...	5,20,500	5,20,500	4,93,400	4,84,80

DETAILED ACCOUNT No. IXB.—STAMPS—NON-JUDICIAL—DUTY ON IMPRESSING DOCUMENTS

Duty on documents voluntarily brought for adjudication	100	100
Duty on unstamped or insufficiently stamped documents levied under Chapter IV, Act II of 1899 ...	1,500	1,500
Other items	200	200
Total ...	1,800	1,800

DETAILED ACCOUNT No. IXC.—STAMPS—B.—JUDICIAL—MISCELLANEOUS

Adjudication fees	...	...	...
Other items	100	100	...
Total ...	100	100	

X.—FOREST

	Detailed Account No.	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Actuals, 1936-37
		Rs.	Rs.	Rs.	Rs.
Timber and other produce removed from forests by Government agency	**XA**	**12,100**	**12,000**	**56,050**	**56,372**
Ditto by consumers or purchasers	**XB**	**14,75,000**	**14,50,000**	**14,00,000**	**13,95,606**
Drift and waif wood and confiscated forest produce.	**XC**	**15,500**	**15,100**	**14,000**	**17,025**
Revenue from forests not managed by Government.	**XD**	**54,000**	**55,000**	**47,750**	**60,848**
Miscellaneous	**XE**	**1,86,000**	**1,86,000**	**1,70,400**	**1,81,026**
Receipts in England		...	...	...	...
TOTAL	...	**17,42,600**	**17,18,100**	**16,88,200**	**17,10,877**
Deduct—**REFUNDS ... ...**	...	**—18,800**	**—18,300**	**—18,200**	**—25,714**
Deduct—**AMOUNT TRANSFERRED TO THE DEPOSIT ACCOUNT OF THE KHASI STATES.**	...	**—44,800**	**—44,800**	**—46,000**	...
Loss or Gain by Exchange ...	...	...	...	...	**—23**
TOTAL X.—FOREST ...	...	**16,79,000**	**16,55,000**	**16,24,000**	**16,85,140**

DETAILED ACCOUNT No. XA.—FOREST—TIMBER, ETC., REMOVED FROM FORESTS BY GOVERNMENT AGENCY

(*a*) Timber	3,000	4,000	5,000	3,917
(*a*) (*i*) Timber (sale of sleepers purchased from contractors).	...	...	800	1,03,465
(*b*) Firewood and charcoal	700	500	...	500
(*c*) Bamboos	...	...	...	7
(*d*) Grass and other minor produce	8,400	7,500	50,250	51,948
Deduct—Payments to contractors for sleepers supplied.	...	...	...	—1,03,465
Total	**12,100**	**12,000**	**56,050**	**56,372**

DETAILED ACCOUNT No. XB.—FORESTS—TIMBER, ETC., REMOVED FROM FORESTS BY CONSUMERS OR PURCHASERS

(*a*) Timber	10,40,000	10,11,000	9,86,800	9,81,618
(*a*) (*i*) Timber (sale-proceeds of sleepers taken from coupholders).	...	...	...	...
(*b*) Firewood and charcoal	42,500	41,000	35,200	39,113
(*c*) Bamboos	70,000	71,700	57,200	68,916
(*d*) Grazing and fodder grass	37,000	34,000	36,000	36,745
(*e*) Other minor produce	2,50,000	2,20,000	2,71,000	2,43,996
(*f*) Other items	26,500	64,000	6,300	16,631
(*g*) Commutation fees	9,000	8,300	7,500	8,587
Total	**14,75,000**	**14,50,000**	**14,00,000**	**13,95,606**

DETAILED ACCOUNT No. XC.—FOREST—DRIFT AND WAIF WOOD, ETC.

Drift and waif wood and confiscated forest produce	15,500	15,100	14,000	17,025

DETAILED ACCOUNT No. XD.—FOREST—REVENUE FROM FOREST NOT MANAGED BY GOVERNMENT

	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget, Estimate, 1937-38	Actuals, 1936-37
	Rs.	Rs.	Rs.	Rs.
(a) Duty on foreign timber and other forest produce	47,000	45,000	41,750	51,270
(b) Revenue from shared and private forests ...	7,000	10,000	6,000	9,578
Total	**54,000**	**55,000**	**47,750**	**60,848**

DETAILED ACCOUNT No. XE.—FOREST—MISCELLANEOUS

(a) Fines and forfeiture	1,000	1,000	400	789
(b) Other sources	1,85,000	1,85,000	1,70,000	1,80,237
Total	**1,86,000**	**1,86,000**	**1,70,400**	**1,81,026**

XI.—REGISTRATION

	Detailed Account No.				
Fees for registering documents ...	...	**1,60,200**	**1,52,000**	1,67,500	**1,50,717**
Fees for copies of registered documents	...	**5,000**	**5,000**	5,000	**4,695**
Miscellaneous	**XIA**	**9,200**	**9,200**	9,000	**8,266**
Deduct—**REFUNDS**	...	**—400**	**—400**	—500	**—462**
TOTAL XI.—REGISTRATION ...		**1,74,000**	**1,65,800**	**1,81,000**	**1,63,216**

DETAILED ACCOUNT No. XIA.—REGISTRATION—MISCELLANEOUS

Sale of old stores and materials	...	30	...	9
Fees for searching records	6,000	5,700	6,400	5,391
Miscellaneous	3,200	3,470	2,600	2,852
Recoveries of over payments	...	...	...	14
Total	**9,200**	**9,200**	**9,000**	**8,266**

XII.—RECEIPTS UNDER MOTOR VEHICLES TAXATION ACT

Subvention from the Road Fund	26,588	...	...	...
Receipts under the Provincial Motor Vehicles Taxation Act.	2,60,000	2,25,000	2,07,000	1,01,720
Fees and other receipts	32,000	32,000	28,000	41,578
Deduct—Refunds	—1,588	—2,000	—2,000	—254
Total	**3,17,000**	**2,55,000**	**2,33,000**	**1,43,044**

XIII.—OTHER TAXES AND DUTIES

Fees for testing Cinema installations, etc. ...	**900**	...	...	...
TOTAL XIII—Other Taxes and Duties...	**900**	...	...	...

XX.—INTEREST

Interest on loans and advances by the Provincial Government ...	**XXA**	**55,100**	**48,800**	**76,000**	**43,862**
Interest on arrears of Revenue ...	...	...	...	...	...
Deduct—**REFUNDS** ...	...	**—100**	**—100**	...	**—4**
Total XX.—INTEREST ...	...	**55,000**	**48,700**	**76,000**	**43,858**

DETAILED ACCOUNT No. XXIIIA.—POLICE—FEES, FINES AND FORFEITURES

	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Actuals, 1936-37
	Rs.	Rs.	Rs.	Rs.
Cattle pound fees and fines (Fees on stray cattle) ...	600	600	700	509
Rent of pounds farmed out	200	200	300	216
Other pound receipts	900	900	1,370	1,240
Other fees and fines	50	50	30	80
Miscellaneous	...	...	...	...
Sale-proceeds of unclaimed stray cattle ...	150	150	200	148
Total ...	1,900	1,900	2,600	2,193

DETAILED ACCOUNT No. XXIIIB.—POLICE—MISCELLANEOUS

General police rewards	100	100	150	164
Recoveries on account of rations	850	850	1,500	1,10,273
Recoveries on account of clothing	400	400	1,000	2,706
Sale of old lead and cartridge cases	...	...	250	4,142
Sale of old stores and materials	200	200	200	397
Hire of elephants	...	...	...	180
Sale-proceeds of arms and ammunition ...	100	100	200	159
Sale of lands and houses	200	200	200	294
Miscellaneous	1,350	1,350	2,000	2,894
Total ...	3,200	3,200	5,500	1,21,209

XXIV.—PORTS AND PILOTAGE

Examination fees	...	...	...	4
Sale-proceeds of vessels and stores	200	200	...	...
Miscellaneous	200	200	...	...
Survey fees	...	...	...	65
Other items	...	...	...	4
Total ...	400	400	...	73

XXVI.—EDUCATION

	Detailed Account No.				
A—University—Fees, Government Arts Colleges.	...	1,23,500	1,23,500	1,18,000	1,15,059
Fees, Government Professional Colleges.	...	6,500	6,500	7,400	6,436
B—Secondary—Fees, Government Secondary Schools.	**XXVIA**	2,10,000	2,05,000	2,05,000	2,03,039
C—Primary—Fees, Government Primary Schools.	**XXVIB**	100	100	100	97
D—Special—Fees and other receipts, Government Special Schools....	**XXVIC**	3,800	3,800	3,700	3,627
E.—General—Contributions ...	...	...	...	...	...
Income from endowments ...	...	500	500	489	489
Recoveries of overpayments ...	...	1,000	1,000	600	902
Collection of payments for services rendered	...	...	...	...	...
Miscellaneous	**XXVID**	35,700	34,700	34,911	34,458
Deduct—**Refunds ... ...**	...	—1,100	—1,100	—1,200	—1,147
Total XXVI.—EDUCATION ...	...	3,80,000	3,74,000	3,69,000	3,62,960

DETAILED ACCOUNT No. XXVIA.—EDUCATION—SECONDARY—FEES, GOVERNMENT SECONDARY SCHOOLS

	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Actuals, 1936-37
	Rs.	Rs.	Rs.	Rs.
Fees and fines, high schools for boys	1,66,300	1,62,300	1,66,000	1,62,054
Ditto ditto girls	9,000	8,000	7,000	7,999
Ditto, Middle English schools for boys ...	6,000	6,000	6,000	5,422
Middle English schools for girls	2,500	2,500	1,000	1,968
Middle Vernacular schools for boys	200	200	200	215
European and Anglo-Indian schools	26,000	26,000	24,800	25,381
Fees and fines, Middle Vernacular schools for girls	...	...	...	...
Total ...	**2,10,000**	**2,05,000**	**2,05,000**	**2,03,039**

DETAILED ACCOUNT No. XXVIB.—EDUCATION—PRIMARY—FEES, GOVERNMENT PRIMARY SCHOOLS

Primary schools for boys	100	100	100	97
Ditto for girls	...	...	...	...
Total	**100**	**100**	**100**	**97**

DETAILED ACCOUNT No. XXVIC.—EDUCATION—SPECIAL—FEES, GOVERNMENT SPECIAL SCHOOLS

Fees and fines, normal or training schools ...	...	...	...	7
Ditto, Madrassas	3,800	3,800	3,700	3,620
Total	**3,800**	**3,800**	**3,700**	**3,627**

DETAILED ACCOUNT No. XXVID.—EDUCATION—E—GENERAL—MISCELLANEOUS

Sale-proceeds of books	1,500	1,500	1,000	1,052
Sale of old stores and materials	500	500	300	529
Transfer fees	400	400	400	422
Scholarship examination fees	4,000	4,000	4,000	3,808
Other examination fees	200	200	100	270
Miscellaneous...	4,000	4,000	14,011	8,592
Boarding charges	25,100	24,100	15,100	19,785
Total—Miscellaneous ...	**35,700**	**34,700**	**31,911**	**34,453**

XXVII.—MEDICAL

	Detailed Account No.				
Medical school and college fees ...	...	8,000	8,000	8,600	8,166
Hospital receipts	...	5,000	5,000	3,500	4,375
Mental hospital receipts	**XXVIIA**	1,300	1,300	1,700	1,560
Sale of medicines	...	400	100	900	470
Contributions	...	1,50,000	1,50,000	1,50,000	1,51,433
Recoveries of overpayments ...	...	400	400	400	483
Collection of payments for services rendered	...	21,000	21,000	17,400	2,776
Miscellaneous	...	6,000	6,000	5,000	6,264
Deduct—**Refunds**	...	—4,100	—3,800	—5,500	—3,783
Total ...	...	**1,88,000**	**1,88,000**	**1,82,000**	**1,71,749**

DETAILED ACCOUNT No. XXVIIA.—MEDICAL—MENTAL HOSPITAL RECEIPTS

	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Actuals, 1936-37
	Rs.	Rs.	Rs.	Rs.
Receipts from paying patients	500	500	700	550
Proceeds of patients' labour	600	600	700	758
Other items	200	200	300	252
Total ...	**1,300**	**1,300**	**1,700**	**1,560**

XXVIII.—PUBLIC HEALTH RECEIPTS

	Detailed Account No.				
Sale-proceeds of sera and vaccines, etc. ...	XXVIIIA	1,07,000	1,20,000	1,07,000	1,04,396
Contributions	...	200	200	560	239
Income from endowments	...	1,640	1,640	1,640	1,643
Recoveries of overpayments	...	500	500	100	4,449
Collection of payment for services rendered	...	...	...	...	...
Miscellaneous	XXVIIIB	6,600	6,600	7,000	6,201
Contribution for economic development of rural areas—					
(*a*) water supply	...	1,50,000	1,55,000	1,55,000	...
(*b*) village sanitation	...	10,000	20,000	20,000	...
Deduct—**Refunds**	...	—3,940	—3,940	—3,300	—3,197
Total ...	...	**2,72,000**	**3,00,000**	**2,88,000**	**1,13,731**

DETAILED ACCOUNT No. XXVIIIA.—PUBLIC HEALTH—SALE-PROCEEDS OF SERA AND VACCINES, ETC.

Sale-proceeds of vaccines	85,000	95,000	85,000	80,010
Sale of quinine by Post Offices...	20,000	20,000	20,000	16,457
Sale of quinine by vaccinators and others ...	2,000	5,000	2,000	7,929
Total ...	**1,07,000**	**1,20,000**	**1,07,000**	**1,04,396**

DETAILED ACCOUNT No. XXVIIIB.—PUBLIC HEALTH RECEIPTS—MISCELLANEOUS.

Bacteriological examination fees	4,500	4,500	5,000	4,138
Fees for analysis of food-stuff and water... ...	1,500	1,500	1,400	1,439
Miscellaneous	400	400	400	408
Water-rent in Lushai Hills	200	200	200	216
Sale of vaccine and phage to local bodies by Civil Surgeons	...	...	...	...
Total ...	**6,600**	**6,600**	**7,000**	**6,201**

XXIX.—AGRICULTURE

Agricultural receipts	XXIXA	1,55,955	80,500	86 400	58,616
Recoveries of overpayments ...	...	200	200	300	53
Collection of payment for services rendered.	...	1,000	45,832	45,832	558
Contribution for economic development of rural areas—					
(*a*) **Purchase of boro-irrigation pumps.**	...	...	20,000	20,000	...
(*b*) **Grant to Assam Livestock association.**	...	...	15,000	15,000	...
(*c*) **Livestock improvement Scheme.**	...	...	...	30,000	...
Contribution for jute propaganda.	...	...	2,600	2,600	...
Deduct—**Refunds**	...	—155	—132	—132	—213
Total—Agriculture ...		**1,57,000**	**1,64,000**	**2,00,000**	**59,014**

DETAILED ACCOUNT No. XXIXA.—AGRICULTURE—AGRICULTURAL RECEIPTS

	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Actuals, 1936-37
	Rs.	Rs.	Rs.	Rs.
Sale of seeds, manure and other receipts of seed depôts ...	20,000	20,000	24,400	18,068
Sale of old stores and materials ...	...	...	...	
Potatoes ...	4,000	4,000	5,400	842
Sale of manure and minor farm produce ...	31,600	29,000	28,300	29,918
Other receipts ...	28,000	27,500	28,200	9,786
Botanical and other public garden receipts ...	...	...	100	2
Contribution for fruit scheme ...	9,199	...		
" " deep water paddy farm ...	17,932	...		
" " marketing scheme ...	10,000	...		
Contribution for economic development of rural areas—Livestock improvement scheme ...	30,000	...		
Contribution for jute propaganda ...	5,224	...		
Total ...	1,55,955	80,500	86,400	58,616

XXX—VETERINARY

	Detailed Account No.				
Other receipts ...	XXXA	31,600	32,000	31,858	31,450
Collection of payments for services rendered.		9,480	9,142	9,142	...
Deduct—Refunds ...		—80	—142	...	—14
Total ...		41,000	41,000	41,000	31,436

DETAILED ACCOUNT No. XXXA.—VETERINARY—OTHER RECEIPTS

Hospital receipts ...		1,100	1,200	1,200	1,111
Miscellaneous receipts...		300	400	200	294
Contributions ...		30,200	30,400	30,458	30,045
Total ...		31,600	32,000	31,858	31,450

XXXI—CO-OPERATIVE CREDIT

Audit fees ...	14,300	14,300	14,800	13,163 (Audit fees, Miscellaneous receipts and Contribution combined)
Miscellaneous receipts ...	100	100	200	
Contribution for co-operative training and education.	10,600	17,600	16,000	
Deduct—**Refunds** ...	...	...	...	—5
Total ...	25,000	32,000	31,000	13,158

XXXII.—INDUSTRIES

Industries ...	XXXIIA	7,456	7,306	6,716	6,528
Recoveries of overpayments ...	...	100	100	100	82
Contribution from the Government of India for the Development of Handloom Industry.	...	35,444	37,594	37,184	24,336
Deduct—**Refunds** ...	...	...	...	...	—1
Total ..	..	43,000	45,000	44,000	30,945

DETAILED ACCOUNT No. XXXIIA.—INDUSTRIES—INDUSTRIES

Receipts from sericultural stations ...	700	700	600	659
Sale-proceeds of manufactures ...	2,200	2,200	2,400	1,565
Sale of old stores and materials (industrial schools)	200	200	190	127
Workshop receipts ...	2,756	2,606	2,200	2,665
Fees, fines, etc. ...	200	200	...	187
Miscellaneous ...	1,400	1,400	1,326	1,325
Total ...	7,456	7,306	6,716	6,528

XLVI.—MISCELLANEOUS

	Detailed Account No.	Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Actuals, 1936-37.
		Rs.	Rs.	Rs.	Rs.
Unclaimed deposits	...	40,000	40,000	50,000	37,182
Sale of old stores and materials ...	...	1,200	1,700	1,200	1,212
Sale of lands and houses	...	...	...	...	...
Fees for Government audit	...	9,000	9,000	9,000	8,479
Contribution		...	...	...	...
Naturalisation, passport and copy right for	...	...	...	...	...
Rents, Rates and taxes	**XLVIA**	10,600	12,300	10,200	10,176
Other fees, fines and forfeitures ...	**XLVIB**	3,000	4,100	300	8,466
Recoveries of overpayments ...		3,500	3,200	4,000	2,195
Collection of payments for services rendered.	...	15,000	13,000	29,600	10,411
Miscellaneous	**XLVIC**	36,500	33,600	36,300	30,788
Receipts in England	...	...	...	...	...
Transfer from the deposit account of grants for economic development and improvement of rural areas—	...	...	...	...	...
Discretionary grants by local officers	...	10,000	15,000	15,000	...
***Deduct*—Refunds ... ...**	...	—27,800	—27,000	—29,600	—22,946
Gain by exchange on local transaction	...	...	—200	...	...
Total ...	...	1,01,000	1,04,700	1,26,000	85,963

DETAILED ACCOUNT No. XLVIA.—MISCELLANEOUS—RENTS, ETC.

Rent of Government buildings not belonging to Public Works Department	1,800	1,800	200	199
Rent of circuit houses and serais	1,200	1,800	600	531
Other rents	6,000	7,000	7,800	7,835
Rates and taxes	1,600	1,700	1,600	1,611
Total ...	10,600	12,300	10,200	10,176

DETAILED ACCOUNT No. XLVIB.—MISCELLANEOUS—MISCELLANEOUS FEES, FINES AND FORFEITURES

Marriage and burial fees	...	100	...	3
Other items	3,000	4,000	300	8,463
Total ...	3,000	4,100	300	8,466

DETAILED ACCOUNT No. XLVIC.—MISCELLANEOUS—MISCELLANEOUS

Receipts from Circuit Houses	1,000	1,100	800	753
Receipts from staging bungalows	15,000	14,500	15,000	14,975
Miscellaneous...	14,000	12,000	14,000	9,037
Rebate on passages	5,000	6,000	5,000	6,023
Recoveries on account of outfit allowance ...	1,500	...	1,500	...
Total ...	36,500	33,600	36,300	30,878

ADVANCES, ETC.

	Budget Estimate 1938-39	Revised Estimate 1937-38	Budget Estimate 1937-38	Actuals, 1936-37
Advances repayable—			Rs.	
Civil Advances—				
Objection-book advances	1,20,000	1,20,000	1,25,000	...
Forest Advances	7,80,000	7,80,000	7,50,000	...
Permanent Advances—				
Permanent Advances—Civil	...	...	...	...
Accounts with the Government of Burma ...	5,000	5,000	...	...
,, ,, Reserve Bank	14,000	10,000	...	...
Total ...	9,19,000	9,15,000	8,75,000	...

LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT

Loans to Cultivators and local bodies etc..—				
Loans to Municipalities	14,000	15,000	20,000	12,102
Loans to Land-Holders and other Notabilities ...	26,000	52,000	27,000	1,34,179
Loans to District and other Local Fund Committees	31,000	28,000	52,000	5,325
Advances to Cultivators	1,13,000	6,23,000	4,58,000	3,88,518
Miscellaneous Loans and Advances	2,000	9,000	9,000	8,364
Total ...	1,86,000	7,27,000	5,66,000	5,48,488
Advances to Government servants—				
House building advances	1,60,000	1,70,000	1,75,000	...
Advances for purchase of Motor cars	55,000	57,000	56,000	...
Advances for purchase of other conveyances ...	2,000	2,000	3,000	...
Passage advances	...	...	...	...
Other advances	...	...	...	...
Total ...	2,17,000	2,29,000	2,34,000	...
Total Loans and Advances, etc. ...	4,03,000	9,56,000	8,00,000	5,48,488

GRANT No. 1

CHARGES ON ACCOUNT OF LAND REVENUE

[HEAD OF ACCOUNT—7.—LAND REVENUE.]

I—ESTIMATE of the amount required in the year ending March 31, 1939, to defray the expenses in connection with the collection and administration of Land Revenue.

Voted :—Rupees fifteen lakhs and twenty-one thousand.

Charged :—Rupees fifty-nine thousand and nine-hundred.

II—Sub-heads under which this grant will be accounted for by the DEPARTMENTS OF LAND REVENUE.

	Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
CHARGES OF ADMINISTRATION	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—General Establishment—							
1. Pay of officer	2,20,000	...	2 13,800	...	2,17,999	...	2,12,875
2. Pay of establishment	54,198	*200*	53,600	*150*	54,543	*200*	54,115
3. Allowances and honoraria ... Voted ...	49,550	...	51,348	...	49,550	...	50,565
3. Allowances and honoraria ... *Charged...*	*4,630*	*50*	*4,880*	*50*	*3,950*	*50*	*4,559*
4. Contingencies ... Voted ...	18,713	...	20,265	...	18,183	...	21,035
4. Contingencies ... *Charged...*	*1,225*	*10*	*1,102*	*40*	*1,102*	*10*	*1,214*
5. *Deduct*—Recoveries on account of cost of land acquisition establishment.	—200	...	—800	...	—200	...	—29
Total A ... Voted ...	3,42,261	...	8,38,213	...	3,40,075	...	3,38,561
Total A ... *Charged...*	*5,855*	*260*	*5,982*	*240*	*5,052*	*260*	*5,773*
B—Tahsil and other establishments—							
1. Tahsil establishment	80,537	...	78,535	...	80,772	...	79,466
2. Partition establishment	1,160	...	235	...	1,365	...	730
3. Management of private estates ...	5,517	...	5,210	...	5,239	...	4,452
4. Government khas establishment ...	750	...	10,000	...	10,000	...	12,195
Total B ...	87,964	...	93,980	...	97,376	...	96,843
TOTAL—Charges of Administration Voted ...	4,30,225	...	4,32,193	...	4,37,449	...	4,35,404
TOTAL—Charges of Administration *Charged ...*	*5,855*	*260*	*5,982*	*240*	*5,052*	*260*	*5,773*
C—MANAGEMENT OF GOVERNMENT ESTATES	41,844	...	35,744	...	34,875	...	34,253
D—CHARGES ON ACCOUNT OF LAND REVENUE COLLECTIONS	5,09,200	*16,500*	5,30,000	*15,000*	5,83,000	*17,000*	5,73,302
E—CHARGES ON ACCOUNT OF FISHERY COLLECTIONS	656	...	706	...	640	...	633
F—SURVEY, SETTLEMENT AND RECORD OPERATIONS.							
(*a*) Assam Surveys—							
1. General and Controlling Section Voted ...	21,492	...	19,986	...	20,160	...	19,379
1. General and Controlling Section *Charged...*	...	...	...	...	...	...	*1,500*
2. Drawing Section	9,732	...	9,940	...	9,967	...	9 640
3. Reproduction Section	13,534	...	13,270	...	14,331	...	13,825
4. Traverse Section	33,751	...	33,740	...	36,709	...	35,396
Total (*a*) Voted ...	78,509	...	76,936	...	81,167	...	78,240
Total (*a*) *Charged ...*	...	...	...	...	...	...	*1,500*

	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals 1936-37
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(*b*) Settlement operations—							
1. Pay of officers ... Voted	...	...	...	...	...	...	...
Charged	...	...	...	...	...	...	...
2. Pay of establishment ...	...	...	1,774	...	...	...	1,430
3. Allowances and Honoraria Voted	...	...	21	...	...	...	33
Charged	...	...	...	...	...	...	...
4. Contingencies ... Voted	...	...	12	...	...	...	324
Charged	...	...	...	...	...	...	...
5. *Deduct*—Recoveries ...	...	...	...	...	...	...	...
6. *Deduct*—Probable savings ...	...	...	...	...	...	...	...
Total (*b*) ... Voted	...	...	1,807	...	...	...	1,787
Charged	...	...	...	...	...	...	...
(*c*) Survey Schools ...	14,058	...	14,070	...	14,140	...	13,804
Total Survey and Settlement Voted	92,567	...	92,813	...	95,307	...	93,831
Charged	...	...	...	—	...		1,500
G—LAND RECORDS							
(*a*) Superintendence—							
1. Pay of officers ...	7,200	...	7,107	...	7,200	...	7,671
2. Pay of establishment ...	152	...	144	...	144	...	144
3. Allowances and honoraria ...	1,725	...	1,200	...	1,500	...	1,098
4. Contingencies...	...	...	20	...	...	...	...
5. *Add*—Share cost Director of Land Records transferred from 28 general Administration. Voted	...	...	...	...	...	...	21,212
Charged ...	...	...	...	...	...	...	*1,188*
Total (*a*) ... Voted	9,077	...	8,471	...	8,844	...	30,125
Charged	...	...	...	...	...	...	*1,188*
(*b*) District charges—							
1. Pay of establishment ...	3,56,074	*3,556*	3,55,034	*3,584*	3,54,330	*3,639*	3,55,408
2. Allowances and honoraria ...	24,428	*570*	23,490	*489*	22,800	*504*	25,409
3. Contingencies Voted	11,046	*247*	9,740	...	10,153	*193*	11,190
Charged	...	...	*79*	*228*	*79*	...	...
Total (*b*) ... Voted	3,91,548	...	3,88,264	...	3,87,283	...	3,92,007
Charged	...	*4,373*	*79*	*4,301*	*79*	*4,336*	...
Total Land Records ... Voted	4,00,625	...	3,96,735	...	3,96,127	...	4,22,132
Charged	...	*4,373*	*79*	*4,301*	*79*	*4,336*	*1,188*
H—ASSIGNMENTS AND COMPENSATIONS ... Voted	35,800	...	64,871	...	37,600	...	37,918
Charged	*30,448*	*2,359*	*31,939*	*2,359*	*31,243*	*2,359*	*31,349*
I—Works—(*a*) Original works—							
1. Settlement...	...	...	...	...	...	...	...
2. Land Records	...	...	150	...	150	...	135
3. Assam Surveys (including Survey school)...	...	...	...	...	...	...	1,765
4. District Administration, etc. ...	5,000	...	2,200	...	300	...	3,924
Total original works ...	5,000	...	2,350	...	450	...	5,824
(*b*) Repairs—							
1. Settlement ...	...	...	...	...	...	...	...
2. Land Records	2,500	*100*	2,055	*100*	2,055	*100*	2,520
3. Assam Surveys ...	...	...	...	...	...	...	...
4. District Administration ...	2,000	...	1,800	...	1,800	...	1,967
Total Repairs ...	4,500	*100*	3,855	*100*	3,855	*100*	4,487
Total works ... Voted	9,500	...	6,205	...	4,305	...	10,311
Charged	...	*100*	...	*100*	...	*100*	...
J—LOSS OR GAIN BY EXCHANGE ON ENGLISH TRANSACTIONS ...	...	...	...	...	...	...	—3
K—CHARGES IN ENGLAND ... Voted	600	...	733	...	3,413	...	...
Charged	...	...	...	...	...	...	...
For rounding ... Voted	—17	...	...	...	—19	...	...
Charged	—3	+8	...	...	+26	+45	...
GRAND TOTAL ... Voted	15,21,000	...	15,60,000	...	15,92,697	...	16,07,781
Charged	*36,300*	*23,600*	*38,000*	*22,000*	*36,400*	*24,100*	*39,810*

II.—Details of the foregoing :—See following pages

CHARGES OF ADMINISTRATION

	Numbers		Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	1937-38	1938-39	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
A—GENERAL ESTABLISHMENT.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1—Pay of officers—									
Sub-Deputy Collectors (125—450). ...	75	78	2,22,421	...	2,13,800	...	2,20,470	...	2,12,875
Deduct—Amount reduced by Assembly.			...	...	...	...	—1	...	...
Deduct—Probable Savings			—2,421	...	...	...	—2,470	...	...
Total	...	...	2,20,000	...	2,13,800	...	2,17,999	...	2,12,875
2—Pay of establishment—									
(*a*) Revenue establishment—									
Clerks (40—80) + allowance (10) ...	5	4	2,665	...	2,730	...	2,758	...	2,535
Surveyors (50—100)	1	1	972	...	936	...	936	...	1,092
Mauzadars (27—35)	4	4	1,336	...	1,334	...	1,500	...	1,434
Mandals (11—15) + allowance (10) ...	4	4	564	...	545	...	549	...	541
Servants (13—18)			...	...	...	...	...	...	...
Leave allowance			200	...	...	...	200	...	...
Temporary establishment. Sanctioned ...			5,000	200	4,055	150	4,300	200	5,733
Temporary establishment. Not yet sanctioned			...	...	...	...	...	...	
Total(*a*)	...	..	10,737	*200*	9,600	*150*	10,243	*200*	11,335
(*b*) Sub-Deputy Collectors' establishment—									
Clerical establishment (35—80) + special pay 1(15).	39	38	27,659	...	27,500	...	28,161	...	26,667
Servants (12—18)	88	83	14,302	...	14,000	...	14,639	...	13,733
Temporary establishment			1,500	...	2,500	...	2,500	...	2,375
Deduct—Probable Savings ...			...	...	...	...	—1,000	...	...
Total(*b*) ...			43,461	...	44,000	...	44,300	...	42,780
TOTAL Pay of Establishment ...			54,198	*200*	53,600	*150*	54,543	*200*	54,115
3—Allowances and Honoraria—									
House-rent and other fixed allowances...			23,500	...	27,100	...	28,500	...	27,790
Travelling allowance of officers			18,000	...	20,198	...	18,000	...	18,986
Travelling allowance of establishment			3,000	...	4,000	...	3,000	...	3,789
Remuneration to copyists (Charged) ...			*4,630*	*50*	*4,880*	*50*	*3,950*	*50*	*4,559*
Rewards to Government servants ...			50	...	50	...	50	...	...
Total Voted ...			49,5[illegible]0	...	51,348	...	49,550	...	50,565
Total *Charged* ...			*4,630*	*50*	*4,880*	*50*	*3,950*	*50*	*4,559*
4—Contingencies—									
Remuneration to Grazing Sirdar in Khasi and Jaintia Hills.			340	...	340	...	340	...	...
Cost of land			...	...	500	...	500	...	...
Law charges			3,630	...	4,500	...	2,500	...	3,098
Rates and taxes (Charged) ...			*1,225*	...	*1,102*	*10*	*1,102*	*10*	*1,214*
Purchase of books, maps, etc. ...			25	...	25	...	25	...	22
Other non-contract contingencies ...			2,818	*10*	4,500	*30*	2,818	...	6,169
TOTAL Non-contract Contingencies Voted ...			6,813	...	9,365	...	6,183	...	9,239
TOTAL Non-contract Contingencies *Charged* ...			*1,225*	*10*	*1,102*	*40*	*1,102*	*10*	*1,214*
Pay of contingency menials			1,600	...	1,600	...	1,500	...	1,613
Miscellaneous contract contingencies ...			10,300	...	8,800	...	10,500	...	10,133
TOTAL—Contract contingencies ...			11,900	...	10,400	...	12,000	...	11,746
Deduct—Recoveries on account of cost of land acquisition establishment.			—200	...	—300	...	—200	...	—29
TOTAL General Establishment. Voted ...			3,42,261	...	3,38,213	...	3,40,075	...	3,38,561
TOTAL General Establishment. *Charged* ...			*5,855*	*260*	*5,982*	*240*	*5,052*	*260*	*5,773*

CHARGES OF ADMINISTRATION—*contd.*

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
B—TAHSIL AND OTHER ESTABLISHMENTS—									
1—TAHSIL ESTABLISHMENT—									
1—Pay of Establishment—									
Tahsildars (35—120)	5	5	5,996	...	7,200	...	6,428	...	8,100
Clerks (35—120)—Special pay and Potdars (15—25).	73	73	52,279	...	47,000	...	51,869	...	46,766
Servants (12—18)	10	10	1,762	...	4,050	...	1,800	...	4,165
Temporary establishment (not yet sanctioned). Ditto ditto (sanctioned)			16,415	...	16,600	...	17,070	...	16,993
Leave Allowance			1,000	...	...	...	1,000	...	...
Special pay to Sub-Assistant Surgeon			60	...	60	...	...	...	59
Total ...			77,512	...	74,910	...	78,167	...	76,083
2—Allowances and Honoraria—									
Travelling allowance of establishment			1,800	...	2,500	...	1,380	...	2,232
House-rent and other fixed allowances			1,200	...	1,100	...	1,200	...	1,1 6
Total ...			3,000	...	3,600	...	2,580	...	3,358
3—Contingencies (Non-contract)—									
Miscellaneous non-contract contingencies			25	...	25	...	25	...	25
TOTAL Tahsil Establishment ...			80,537	...	78,535	...	80,772	...	79,466
2—PARTITION ESTABLISHMENT—									
1—Pay of Establishment—			1,100	...	200	...	1,330	...	644
2—Allowances and Honoraria, etc.—			...	...	...	...	...	...	...
3—Contingencies (Non-contract)—			60	...	35	...	35		86
Deduct—Recoveries			...	...	...	...	...	...	...
TOTAL Partition Establishment ...			1,160	...	235	...	1,365	...	730
3—MANAGEMENT OF PRIVATE ESTATES UNDER ACT X OF 1892.									
1—Pay of Establishment—									
Clerks (35—150) including special pay	6	4	3,060	...	3,100	...	3,274	...	2,461
Servants (13—18)	1	1	192	...	185	...	180	...	183
Temporary establishment (sanctioned)	3	...	1,740	...	1,400	...	1,260	...	1,260
Leave allowance			50	...	...	...	50	...	...
Total ...			5,042	...	4,685	...	4,764	...	3,[illegible]01
2—Allowances and Honoraria—									
Travelling allowance			25	...	25	...	25	...	121
3—Contingencies (non-contract)—									
Miscellaneous non-contract contingencies			450	...	500	...	450	...	427
TOTAL Management of Private Estates under Act X of 1892.			5,517	...	5,216	...	5,239	...	4,452
4—GOVERNMENT KHAS ESTABLISHMENT—									
1—Pay of establishment			636	...	8,020	...	8,043	...	7,933
2—Contingencies			90	...	1,500	...	1,500	...	3,481
3—Travelling allowance of establishment			24	...	450	...	457	...	234
4—Rewards			..	...	30	...	...	...	547
TOTAL Khas Establishment ...			750	...	10,000	...	10,000	...	12,195

C.—MANAGEMENT OF GOVERNMENT ESTATES

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
(a) COLLECTION OF REVENUE.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1—Pay of Establishment—									
Kanungo (53) and Clerk (35—80) ...									
Servants (13—30)									
Temporary establishment									
Leave allowance									
Total ...									
2—Allowances and Honoraria—									
Travelling allowance of establishment									
House-rent and other fixed allowances									
Total ...									
3—Contingencies (Non-Contract)—									
Commission on collection of rents ...									
Other non-contract contingencies ...									
Pay of contingency menials ...									
Total ...									
Total Collection of Revenue									
(b) COLONISATION SCHEMES.									
1—Pay of Officers—									
Colonisation officers (150—450)+S.P. (50) each	3	3	14,400	...	13,750	...	13,748	...	13,281
Total ...			14,400	...	13,750	...	13,748	...	13,281
2—Pay of Establishment—									
Overseers and Supervisors (35—50)...	4	4	2,100	...	2,248	...	2,042	...	2,206
Mandals (15—20)	7	7	1,377	...	1,863	...	1,344	...	1,834
Clerks (60)	1	1	720	...	720	...	720	...	720
Servants including elephant establishment (12—21)	6	6	1,032	...	1,008	...	1,032	...	1,020
Allowance to Gaonburas 2(5) ...			150	...	165	...	120	...	165
Temporary establishment			684	...	...	...	354	...	...
Total ...			6,063	...	6,004	...	5,612	...	5,945
3—Allowances and Honoraria—									
Travelling allowance of officers ...			160	...	150	...	110	...	87
Travelling allowance of establishment			433	...	420	...	365	...	424
Rewards to Government servants ...			20	...	50	...	85	...	50
House-rent and other fixed allowances			1,900	...	1,900	...	1,900	...	1,851
Total ...			2,513	...	2,520	...	2,460	...	2,412
4—Contingencies (Non-Contract)—									
Improvement of communications in colonization areas			10,000	...	5,000	...	5,000	...	7,000
Pay of contingency menials ...			618	...	250	...	530	...	385
Other non-contract contingencies ...			250	...	220	...	525	...	230
Total ...			10,868	...	5,470	...	6,055	...	7,615
5—Grants-in-aid to Barpathar Development Fund			7,000	...	7,000	...	7,000	...	5,000
Ditto fo. license fees on owner of carts			1,000	...	1,000	...	...	...	...
Total ...			8,000	...	8,000	...	7,000	...	5,000
Total Colonisation Schemes ...			41,844	...	35,744	...	34,875	...	34,253
Total Management of Government Estates			41,844	...	35,744	...	34,875	...	34,253

D.—CHARGES ON ACCOUNT OF LAND REVENUE COLLECTIONS

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
			Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1—Pay of Establishment—									
Establishment									924
2—Allowances and honararia—									
Rewards under grazing rules ...									673
3—Contingencies—									
Commission on land revenue collections			4,60,000	*2,000*	4,87,000	*1,800*	5,33,000	*2,000*	4,95,219
Commission on poll, hœ and house-taxes			22,000	*13,000*	20,000	*12,300*	22,000	*13,000*	36,252
Commission on grazing dues ...			23,200	*500*	23,000	*900*	24,000	*1,000*	23,787
Loss			4,000	*1,000*	...	...	4,000	*1,000*	16,447
Total Contingencies ...			5,09,200	*16,500*	5,30,000	*15,000*	5,83,000	*17,000*	5,71,705
Total charges on account of Land Revenue Collections			5,09,200	*16,500*	5,30,000	*15,000*	5,83,000	*17,000*	5,73,302

E.—CHARGES ON ACCOUNT OF FISHERY COLLECTIONS

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
1—Pay of Establishment—									
Temporary establishment ...			360	...	360	...	360	...	360
Servants			...	...	...	...	...	...	...
Total ...			360	...	360	...	360	...	360
2—Allowances, etc.—									
House-rent and other fixed allowances			36	...	36	...	20	...	36
Total ...			36	...	36	...	20	...	36
3—Contingencies—									
Other non-contract contingencies ...			100	...	150	...	100	...	80
Pay of contingency menials ...			160	...	160	...	160	...	157
Total ...			260	...	310	...	260	...	237
Total Charges on account of Fishery Collections.			656	...	706	...	640	...	633

F.—SURVEY AND SETTLEMENT

	Numbers		Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	1937-38	1938-39	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
ASSAM SURVEYS.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1—General and Controlling Section—									
1—Pay of officers—									
Director of Surveys' allowance (*Charged*).			...	...	...	...	...	...	...
Superintendent (680—1,000) +S. P. ( ). Voted ...	1	1	11,434	...	10,954	...	10,954	...	10,474
Superintendent (680—1,000) +S. P. ( ). *Charged* ...			...	...	...	...	...	...	...
Total Voted ...			11,434	...	10,954	...	10,954	...	10,474
Total *Charged*...			...	...	...	...	...	...	...
2—Pay of Establishment—									
Clerks (25—200)	6	7	6,906	...	6,464	...	6,281	...	6,337
Servants (15—30)	5	5	1,152	...	1,128	...	1,135	...	1,117
Temporary establishment not yet sanctioned...			...	...	...	...	...	...	...
Temporary establishment sanctioned ...			...	...	...	...	...	...	...
Leave allowance			...	...	...	...	100	...	...
Total ...			8,058	...	7,592	...	7,516	...	7,454
3—Allowances and Honoraria—									
Travelling allowance of officers Voted ...			550	...	600	...	700	...	535
Travelling allowance of officers *Charged* ...			...	...	...	...	...	...	...
Ditto of establishment ...			...	...	...	...	...	...	...
Total Voted ...			550	...	600	...	700	...	535
Total *Charged* ...			...	...	...	...	...	...	...
4—Grants-in-aid, Contribution, etc.—									
Contribution payable to the Survey of India (*Charged*)			...	...	...	...	...	...	*1,500*
5—Contingencies—									
Rates and taxes (Charged)			...	...	...	...	...	...	...
Purchase of type-writer			460	...	...	...	...	...	...
Purchase of books, maps, etc. ...			20	...	20	...	20	...	3
Other non-contract contingencies ...			800	...	650	...	800	...	748
Pay of contingency menials ...			170	...	170	...	170	...	165
Total Non-Contract Contingencies ...			1,450	...	840	...	990	...	916
Total—General and Controlling Section Voted ...			21,492	...	19,986	...	20,160	...	19,379
Total—General and Controlling Section *Charged* ...			...	...	...	...	...	...	*1,500*

F—SURVEY AND SETTLEMENT—*contd.*

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ASSAM SURVEYS—*concld.*									
2—Drawing Section—									
1—Pay of Establishment—									
Draftsmen (40—100)	9	9	7,732	...	7,580	...	7,834	...	7,592
Temporary establishment ...			2,000	...	2,360	...	2,133	...	2,048
Deduct—Probable savings ...			...	...	...	...	...	...	...
Total ...			9,732	...	9,940	...	9,967	...	9,640
2—Allowances and Honoraria—									
Travelling allowance of establishment.			...	...	...	...	...	...	...
Total ...			...	...	...	...	...	...	...
3—Contingencies—									
Job (contract) work			...	...	...	...	...	...	...
Other Contingencies			...	...	...	...	...	...	...
Total Non-contract Contingencies			...	...	...	...	...	...	...
TOTAL Drawing Section... ...			9,732	...	9,940	...	9,967	...	9,640
3—Reproduction Section—									
1—Pay of Establishment—									
Permanent establishment (20—90)	18	18	9,142	...	8,900	...	9,074	...	8,871
Servants (15—30)	8	8	1,760	...	1,740	...	1,741	...	1,703
Temporary establishment ...			732	...	730	...	1,616	...	1,292
Total ...			11,634	...	11,370	...	12,431	...	11,866
2—Allowances and Honoraria—									
Travelling allowance of establishment.			...	...	...	...	...	...	...
3—Contingencies—									
Other non-contract contingencies...			400	...	400	...	400	...	265
Purchase of materials and plant ...			1,500	...	1,500	...	1,500	...	1,694
Total Non-Contract Contingencies			1,900	...	1,900	...	1,900	...	1,959
TOTAL Reproduction Section ...			13,534	...	13,270	...	14,331	...	13,825
4—Traverse Section—									
1—Pay of Establishment—									
Permanent establishment ...	19	19	15,632	...	15,100	...	15,299	...	16,363
Servants	14	14	2,119	...	2,240	...	2,282	...	1,883
Temporary establishment ...			8,000	...	8,400	...	10,128	...	8,197
Deduct—Probable savings ...			...	...	...	...	...	...	...
Total ...			25,751	...	25,740	...	27,709	...	26,443
2—Allowances and Honoraria—									
Travelling allowance of establishment.			4,500	...	4,000	...	5,500	...	4,639
Total ...			4,500	...	4,000	...	5,500	...	4,639
3—Contingencies—									
Purchase of tents, store, etc. ...			500	...	500	...	500	...	...
Construction of survey station and pillars.			1,000	...	1,000	...	1,000	...	1,330
Other non-contract contingencies...			2,000	...	2,500	...	2,000	...	2,984
Total Non-Contract Contingencies			3,500	...	4,000	...	3,500	...	4,314
Deduct—Recoveries from private and wards estate.			...	...	...	...	...	...	...
Total Traverse Section ...			33,751	...	33,740	...	36,709	...	35,396

F.—SURVEY AND SETTLEMENT—*contd.*

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2. SETTLEMENT OPERATIONS (PARTIES)									
1. Pay of officers—									
Settlement officers... Voted (300—1,500)—S. P.	1		...	...	...	...	...	...	...
Settlement officers... *Charged* (1,500—2,100)—(S. P. 150).			...	...	...	...	...	...	...
Assistant Settlement Officers (150—850)—S.P.			...	...	1,774				1,430
Leave allowance					...				...
Total ... Voted ...			...	...	1,774				1,430
Total ... *Charged* ...					...				...
2. Pay of Establishment—									
Clerks (40—120)									
Servants (12—20)	1		...	...	21				33
Supervising Kanungoes (40—50) ...					...				...
Mandals (12—25)					...				...
Temporary establishment ...									
Total ...			...	...	21				33
3. Allowances and honoraria—									
Travelling allowance of Officers Voted ...					...				324
Travelling allowance of Officers *Charged* ...					...				...
Travelling allowance of establishment					12				...
Rewards to Government servants...					...				...
House rent and other fixed allowances					...				...
Total ... Voted ...			...	...	12				324
Total ... *Charged* ...					...				...
4. Contingencies—									
Purchase and repair of tents ...									
Purchase, feed and keep of elephants									
Instruments, appliances and apparatus									
Job (contract) work									
Purchase of books, maps, etc.									
Rates and taxes (Charged) ...									
Pay of contingency menials ...									
Other non-contract contingencies ...									
Total Non-Contract Contingencies...									
Deduct—Recoveries									
TOTAL Settlement Operations—(Parties) Voted ...			...	...	1,807				1,787
TOTAL Settlement Operations—(Parties) *Charged* ...					...				...

F.—SURVEY AND SETTLEMENT—*concld.*

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actual, 1936-37
3. SURVEY SCHOOLS			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Pay of Officers—									
Principal (150—450)+Special pay Rs. (50)	1	1	6,000	...	6,000		6,000		6,000
Total ...			6,000	...	6,000		6,000		6,000
2. Pay of Establishment—									
Teaching Staff (45—90) ...	3	3	2,596	...	2,540		2,544		2,490
Compounder (30—40), special pay (5)	1	1	540	...	540		540		540
Clerk (40—60)	1	1	720	...	720		720		716
Servants (14—30)	8	7	1,627	...	1,680		1,813		1,715
Temporary Establishment (sanctioned)			550	...	550		800		533
Special pay to Sub-Assistant Surgeon Superintendent of Hostels.			295	...	290		290		295
Total ...			6,328	...	6,320		6,707		6,289
3. Allowances and Honoraria—									
Travelling allowance of officers ...			...	...	...		...		...
Travelling allowance of establishment			30	...	30		30		31
House-rent and other fixed allowances			240	...	240		240		240
Total ...			270	...	270		270		271
4. Contingencies—									
Instruments, appliances and apparatus			300	...	200		200		188
Purchase of books and maps, etc. ...			60	...	100		23		29
Other non-contract contingencies ...			800	...	1,000		800		813
Pay of Contingency menials ...			300	...	180		140		214
Total Non-Contract Contingencies			1,460	...	1,480		1,163		1,244
TOTAL Survey Schools ...			14,058	...	14,070		14,140		13,804
G.—LAND RECORDS									
(*a*) SUPERINTENDENCE									
Add—Share cost of Director of Land Records transferred from 25—General Administration. Voted ...									21,212
Charged ...									*1,188*
1. Pay of Officers—									
Assistant Director (250—850) Special pay (100).	1	1	7,200	...	7,107		7,200		7,671
Leave allowance			...	...	...		...		...
Total ... Voted ...			7,200	...	7,107		7,200		7,671
Total ... *Charged* ...			...	...	...		...		...
2. Pay of Establishment—									
Servant (13—18)	1	1	152	...	144		144		144
Total ...			152		144		144		144
3. Allowances and Honoraria—									
Travelling allowance of officers ...			1,600	...	1,100		1,400		1,041
Ditto of establishment			125	...	100		100		57
Total ...			1,725	...	1,200		1,500		1,098
4. Contingencies—									
Miscellaneous contingencies ...			...	...	20		...		...
Total Superintendence Voted ...			9,077	...	8,471		8,844		30,125
Total Superintendence *Charged* ...			...	...	...		...		*1,188*

G.—LAND RECORDS—*concld.*

	Numbers		Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	1937-38	1938-39	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(*b*) DISTRICT CHARGES.									
Kanungo Establishment.									
1. Pay of Establishment—									
Registrar Kanungoes and Assistant Registrar Kanungoes (40—100) ...	26	26	23,900	...	22,890		22,721	...	22,202
Supervising Kanungoes (35—65) ...	90	91	50,352	*588*	61,500	*684*	48,798	*564*	61,461
District Mandals (15—25) ...	1,229	1,233	2,71,314	*2,848*	2,70,000	*2,850*	2,67,109	*2,905*	2,71,079
Temporary establishment			2,000	...	500	*50*	3,318	*50*	522
Leave allowance					...	...	...	...	...
Special pay of Supervising Kanungoes			12,360	*120*	...	...	12,240	*120*	...
Peons (13—18) (servants)	1	1	148	...	144	...	144	...	144
Deduct—Probable savings ...			—4,000	...	...	...	...	...	...
Total ... Voted ...			3,56,074	...	3,55,034	...	3,54,330	...	3,55,408
Total ... *Charged* ...			...	*3,556*	...	*3,584*	...	*3,639*	...
2. Allowances and Honoraria—									
Travelling allowance of establishment			18,378	*440*	17,000	*349*	16,550	*359*	19,079
Rewards			6,050	*130*	6,250	*140*	6,250	*145*	6,330
House-rent and other allowances ...			...	...	240	...	...	...	...
Total ...			24,428	*570*	23,490	*489*	22,800	*504*	25,409
3. Contingencies—									
Instruments, appliances and apparatus			2,500	*40*	1,400	*40*	2,165	*40*	1,419
Rates and taxes (Charged)			...	*48*	*79*	*48*	*79*	*48*	...
Other non-contract contingencies ...			...	...	40	*40*	40	...	129
Total Non-Contract Contingencies. Voted ...			2,500	...	1,440	...	2,205	...	1,548
Total Non-Contract Contingencies. *Charged* ...			...	*88*	*79*	*128*	*79*	*88*	...
Pay of contingency menials ...			2,846	*74*	500	...	648	...	662
Miscellaneous contract contingencies			5,700	*85*	7,800	*100*	7,300	*105*	8,980
Total Contract Contingencies ...			8,546	*159*	8,300	*100*	7,948	*105*	9,642
Total District Charges Voted ...			3,91,548	...	3,88,264	...	3,87,283	...	3,92,007
Total District Charges *Charged* ...			...	*4,373*	*79*	*4,301*	*79*	*4,336*	...

H.—ASSIGNMENTS AND COMPENSATIONS

	Numbers		Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	1937-38	1938-39	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Malikana			32,000	...	32,671	...	33,000	...	31,778
Other Compensation			1,200	...	28,750	...	2,100	...	1,164
Raja of Tippera State (Charged) ...			*20,000*	...	*21,491*	...	*20,795*	...	*20,674*
Ghulla Zemindars (Goalpara) (Charged)			*9,266*	...	*9,266*	...	*9,266*	...	*9,267*
Sayer Compensation (Charged) ...			*1,182*	...	*1,182*	...	*1,182*	...	*1,408*
Payments of Naga Hills Khatdars and Katakis (Charged)			...	*2,359*		*2,359*	...	*2,359*	*2,359*
Malikana of grazing taxes ...			2,600	...	3,000	...	2,500	...	2,617
Payments to Naga Chiefs ...			...	...	450	...	...	...	...
Total ... Voted ...			35,800	...	64,871	...	37,600	...	37,918
Total ... *Charged* ...			*30,448*	*2,359*	*31,939*	*2,359*	*31,243*	*2,359*	*31,349*

I.—WORKS

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39, Non-excluded areas	Budget estimate, 1938-39, Excluded areas	Revised estimate, 1937-38, Non-excluded areas	Revised estimate, 1937-38, Excluded areas	Budget estimate, 1937-38, Non-excluded areas	Budget estimate, 1937-38, Excluded areas	Actuals, 1936-37
(*a*) ORIGINAL WORKS									
In charge of civil officers—									
1. Settlement			...	...			...	...	
2. Land Records					150	...	150	...	135
3. Assam Surveys			...	...	...	...	...	...	1,765
4. District Administration, etc. ...			5,000	...	2.200	...	300	...	3,924
Total (*a*) ...			5,000	...	2,350	...	450	...	5,824
(*b*) REPAIRS									
Repairs—									
1. Settlement			...	...	...	...	...	...	...
2. Land Records			2,500	*100*	2,055	*100*	2,055	*100*	2,520
3. Assam Surveys			...	...	...	...	...	...	...
4. District Administration, etc. ...			2,000	...	1,800	...	1,800	...	1,967
Total (*b*) ...			4,500	*100*	3,855	*100*	3,855	*100*	4,487
Total Works ...			9,500	*100*	6,205	*100*	4,305	*100*	10,311

K.—CHARGES IN ENGLAND

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39, Non-excluded areas	Budget estimate, 1938-39, Excluded areas	Revised estimate, 1937-38, Non-excluded areas	Revised estimate, 1937-38, Excluded areas	Budget estimate, 1937-38, Non-excluded areas	Budget estimate, 1937-38, Excluded areas	Actuals, 1936-37
(*a*) Expenditure of the High Commissioner for India—									
Stores for India			600	...	733	...	733	...	...
(*b*) Expenditure of the Secretary of State for India— Other charges			...	...	...	...	2,680	...	...
Total			600	...	733	...	3,413	...	...

GRANT No. 2
CHARGES ON ACCOUNT OF PROVINCIAL EXCISE
[HEAD OF ACCOUNT—8.—PROVINCIAL EXCISE]

I.—ESTIMATE of the amount required in the year ending March 31, 1939, to defray the expenses in connection with the collection and administration of Excise.

Voted :—Rupees four lakhs, twenty thousand and eight hundred.
Charged :—Rupees nineteen thousand and seven hundred.

II.—Sub-heads under which this grant will be accounted for by the DEPARTMENT OF EXCISE :

	Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
A.—SUPERINTENDENCE—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Pay of officers	24,094	...	22,994	...	22,994	...	21,794
2. Pay of establishment	18,335	...	17,097	...	17,720	...	17,304
3. Allowances and honoraria	3,000	...	4,215	...	2,700	...	2,926
4. Contingencies	2,395	...	2,530	...	2,170	...	3,428
TOTAL Superintendence	47,824	...	46,836	...	45,584	...	45,452
B.—DISTRICT EXECUTIVE ESTABLISHMENT—							
1. Pay of officers	49,058	...	49,850	...	47,368	...	52,779
2. Pay of establishment	1,26,621	*4,828*	1,22,500	*4,622*	1,31,278	*5,448*	1,31,810
3. Allowances and honoraria	46,800	*1,100*	49,950	*1,200*	48,770	*1,090*	47,942
4. Contingencies { Voted ...	22,066	...	19,245	...	23,970	...	21,781
{ *Charged* ...	*176*	*700*	*176*	*478*	*176*	*830*	*160*
TOTAL—District Executive Establishment. { Voted ...	2,44,545	...	2,41,545	...	2,51,386	...	2,54,312
{ *Charged* ...	*176*	*6,628*	*176*	*6,300*	*176*	*7,368*	*160*
C.—DISTILLERIES { Voted ...	27,204	...	26,420	...	24,756	...	24,072
{ *Charged* ...	*911*	...	*877*	...	*877*	...	*890*
D.—COMPENSATIONS { Voted ...	...	...	...	...	...	...	639
{ *Charged* ...	*2,660*	...	*2,660*	...	*2,660*	...	*2,660*
E.—COST OF OPIUM SUPPLIED TO THE EXCISE PROVINCIAL DEPARTMENT. { Voted ...	1,00,000	...	1,35,000	...	1,35,000	...	1,99,008
{ *Charged*...	...	*9,336*	...	*13,000*	...	*13,000*	...
F.—LOSS OR GAIN BY EXCHANGE { Voted ...	...	...	...	...	...	...	...
{ *Charged* ...	...	...	...	...	...	...	...
G.—WORKS—							
Original works	...	...	225	...	225	...	22
Repairs	300	...	300	...	350	...	150
TOTAL—Works { Voted ...	300	...	525	...	575	...	172
{ *Charged* ...	...	...	...	...	...	...	...
H.—CHARGES IN ENGLAND { Voted ...	946	...	374	...	374	...	...
{ *Charged* ...	...	...	...	...	...	...	...
For rounding { Voted ...	—19	...	...	...	+25	...	...
{ *Charged* ...	*—47*	*+36*	...	...	*—13*	*+32*	...
GRAND TOTAL { Voted ...	4,20,800	...	4,50,700	...	4,57,700	...	5,23,655
{ *Charged* ...	*3,700*	*16,000*	*3,713*	*19,300*	*3,700*	*20,400*	*3,710*

III.—Details of the foregoing :—*See* following pages

A—SUPERINTENDENCE

	Numbers		Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	1937-38	1938-39	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1—Pay of Officers—									
Commissioner of Excise (1,200—2,250) + Special pay (150.)	1	1	24,094		22,994		22,994		21,794
Total ...			24,094		22,994		22,994		21,794
2—Pay of Establishment—									
Clerks (30—350)...	13	13	16,773		15,950		16,178		15,890
Servants (15—30) + Special pay 1(1)	5	5	1,162		1,147		1,142		1,111
Temporary establishment			...		...		...		303
Leave allowance			400		...		400		...
Total ...			18,335		17,097		17,720		17,304
3—Allowances and Honoraria—									
Travelling allowance of officers ...			2,280		3,200		2,057		2,224
Travelling allowance of establishment			700		1,000		623		687
House rent and other fixed allowances			20		15		20		15
Total ...			3,000		4,215		2,700		2,926
4—Contingencies—									
Rents			...		...		...		1,132
Purchase of typewriters, etc. ...			225		...		...		...
Purchase of books, maps, etc. ...			70		70		70		38
Other non-contract contingencies ...			260		260		260		278
Total—Non-Contract Contingencies...			555		330		330		1,448
Pay of contingency menials ...			240		240		240		236
Miscellaneous contract contingencies			1,600		1,960		1,600		1,744
Total—Contract Contingencies ...			1,840		2,200		1,840		1,980
TOTAL—Superintendence ...			47,824		46,836		45,584		45,452

B.—DISTRICT EXECUTIVE ESTABLISHMENT

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
			Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.
1. Pay of Officers—									
Superintendents of Excise (150—850) — S. P. 1(75)	8	8	48,058	...	49,850		46,368	...	52,779
Leave allowance			1,000	...	...		1,000	...	...
Total ...			49,058	...	49,850		47,368	...	52,779
2. Pay of Establishment—									
Excise Inspectors (100—250) and Sub-Inspectors (75—100)—S. P. 3(35)	48	48	69,641	*2,338*	65,600	*2,900*	72,146	*3,460*	73,787
Allowance to official vendors ...	...		...	*612*		*612*	...	*612*	*612*
Clerks (35—100)	27	27	21,668	...	20,400		22,415	...	20,671
Servants (12—24) — S. P. 6(4) ...	147	147	26,451	*1,028*	25,500	*1,110*	25,994	*1,076*	*2,372*
Boat and elephant establishment (14—20)			...	...			...	...	... 9,868
Temporary establishment ...			9,861	...	11,000		12,723	...	...
Leave allowance			...	*300*	...	...	...	*300*	...
Deduct—Probable savings ...			—1,000		...		—2,000	...	...
Total ...			1,26,621	*4,323*	1,22,500	*4,622*	1,31,278	*5,448*	1,31,810
3. Allowances and Honoraria—									
Travelling allowance of officers ...			12,000	...	13,500	...	12,000	...	11,719
Travelling allowance of establishment			26,000	*1,000*	27,150	*1,000*	25,200	*860*	27,261
Rewards to Government servants in excise and opium cases ...			7,000	*100*	7,500	*200*	9,770	*230*	7,007
House rent and other fixed allowances			1,800	...	1,800	...	1,800	...	1,955
Total ... Voted ...			46,800	...	49,950		48,770	...	47,942
Total ... *Charged* ...			...	*1,100*	...	*1,200*	...	*1,090*	...
4. Contingencies—									
Purchase of typewriters and duplicators			...	...			...	...	...
Rates and taxes (Charged)			*176*	...	*176*		*176*	...	*160*
Secret service expenditure ...			700	*100*	200	*100*	900	*100*	780
Charges for excise collections ...			2,500	...	2,300		2,800	...	2,552
Rewards to outsiders in excise and opium cases			10,000	*250*	9,525	*128*	12,250	*250*	10,113
Purchase of books, maps, etc. ...			...	...	...	...	...	...	...
Other non-contract Contingencies ...			5,496	*220*	4,000	*150*	4,650	*350*	5,050
Total—Non-Contract Contingencies. Voted ...			18,696	...	16,025		20,600	...	18,495
Total—Non-Contract Contingencies. *Charged* ...			*176*	*570*	*176*	*378*	*176*	*700*	*160*
Pay of contingency menials ...			120	...	116		120	...	124
Miscellaneous Contract contingencies			3,250	*130*	3,104	*100*	3,250	*130*	3,162
Total—Contract Contingencies Voted ...			3,370	...	3,220		3,370	...	3,286
Total—Contract Contingencies *Charged* ...			...	*130*	...	*100*	...	*130*	...
Total—District Executive Establishment Voted ...			2,44,545	...	2,41,545		2,51,386	...	2,54,312
Total—District Executive Establishment *Charged* ...			*176*	*6,628*	*176*	*6,300*	*176*	*7,368*	*160*

C.—DISTILLERIES

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Pay of Establishment—									
Clerk (35—80) and Supervisor (25—35)	2	2	1,054		1,140		1,021		706
Excise Inspectors (100—250) and Sub-Inspectors (75—100).	9	9	21,243		20,800		19,258		18,205
Servants (12—20)	20	21	3,798		3,520		3,488		3,943
Allowance to clerk			120				120		...
Temporary establishment ...			...				...		...
Total ...			26,215		25,460		23,887		22,854
2. Allowances and Honoraria—									
Travelling allowance of officers ...			...		...		...		...
Travelling allowance of establishment			350		360		350		310
House-rent and other fixed allowances			144		140		144		318
Total ...			494		500		494		628
3. Contingencies—									
Rates and taxes (Charged)			*911*		*877*		*877*		*890*
Other non-contract contingencies ...			45		150		...		192
Total—Non-Contract Contingencies Voted ...			45		150		...		192
Total—Non-Contract Contingencies *Charged* ...			*911*		*877*		*877*		*890*
Pay of contingency menials ...			25		10		25		28
Miscellaneous contract contingencies			375		250		300		360
Total—Contract Contingencies...			400		260		325		388
4. Grant-in-aid, contribution, etc.— Fees paid to the Central Government for analysis of excisable articles.			50		50		50		10
TOTAL—Distilleries Voted ...			27,204		26,420		24,756		24,072
TOTAL—Distilleries *Charged* ...			*911*		*877*		*877*		*890*
G.—WORKS									
Original works— In charge of civil officers ...			...		225		225		22
Repairs— Repairs			300		300		350		150
TOTAL—WORKS Voted			300		525		575		172
TOTAL—WORKS *Charged*			...		...		...		
H.—CHARGES IN ENGLAND									
Expenditure of the High Commissioner for India— Leave salaries and deputation pay ...							...		...
Sterling overseas pay							...		...
Stores for India			946	...	374		374		...
Total Voted ...			946		374		374		...
Total *Charged* ...							...		...

GRANT No. 3

CHARGES ON ACCOUNT OF STAMPS

[HEAD OF ACCOUNT—9.—STAMPS]

I—ESTIMATE of the amount required in the year ending March 31, 1939, to defray the expenses in connection with the collection and administration of Revenue from Stamps.

Voted :—Rupees nineteen thousand and two hundred.

Charged :—Rupees twenty-two thousand and four hundred.

II—Sub-heads under which this grant will be accounted for by the Department of STAMPS :—

——	Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Add—Half share from Land Revenue Voted ...	...	...	...	...	...	...	4,242
Add—Half share from Land Revenue *Charged* ...	...	...	...	...	...	...	*238*
A.—NON-JUDICIAL *(Charged)*	*11,200*	*100*	*13,000*	*100*	*10,900*	*100*	*11,056*
A.—NON-JUDICIAL Voted	...	...	...	...	...	...	...
B.—JUDICIAL ... Voted ...	...	...	...	...	...	...	...
B.—JUDICIAL ... *(Charged)* ...	*10,900*	*100*	*10,660*	*60*	*11,400*	*100*	*10,592*
C.—SUPERINTENDENCE	1,190	*30*	1,180	...	1,208	...	460
D.—COST VALUE OF STAMPS SUPPLIED FROM CENTRAL STORES ...	18,000	...	19,000	...	15,000	...	18,074
E.—COST OF STAMPS SUPPLIED FROM PROVINCIAL STAMP STORES ...	50	...	...	...	50	...	57
For rounding Voted ...	—40	...	...	...	+42	...	...
For rounding *Charged* ...	...	*+70*	...	...	...	...	...
Deduct amount reduced by Assembly ...	...	...	...	...	—1	...	...
GRAND TOTAL... Voted ...	19,200	...	20,180	...	16,299	...	22,833
GRAND TOTAL... *Charged* ...	*22,100*	*300*	*23,660*	*160*	*22,300*	*200*	*21,886*

III—Details of the foregoing :—*See* next page

A.—NON-JUDICIAL—CHARGES FOR THE SALE OF STAMPS

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.—Contingencies—									
Discount on sale of stamps Voted ...			...	...	...	...	...	...	...
Discount on sale of stamps *(Charged)* ...			*11,200*	*100*	*13,000*	*100*	*10,900*	*100*	*11,056*
TOTAL—Charges for the sale of stamps. Voted...			...	...	...	...	...	...	...
TOTAL—Charges for the sale of stamps. *Charged...*			*11,200*	*100*	*13,000*	*100*	*10,900*	*100*	*11,056*

B.—JUDICIAL— CHARGES FOR THE SALE OF STAMPS

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
1.—Contingencies—									
Discount on sale of adhesive stamps (Charged)			*10,200*	*90*	*10,000*	*50*	*10,710*	*90*	*9,964*
Discount on sale of stamps for copies (Charged)			*700*	*10*	*660*	*10*	*690*	*10*	*628*
TOTAL Charges for the sale of stamps. Voted ...			...	...	...	...	...	...	...
TOTAL Charges for the sale of stamps. *Charged* ...			*10,900*	*100*	*10,660*	*60*	*11,400*	*100*	*10,592*

JUDICIAL AND NON-JUDICIAL—C —SUPERINTENDENCE

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
1—Pay of Establishment—									
Servants (15—20)	1	1	240	...	233	...	228	...	227
Leave allowance			20	...	...	...	20	...	...
Total ...			260	...	233	...	248	...	227
2—Allowances, Honoraria, etc.—									
Honoraria			...	...	...	...	...	...	...
3—Contingencies—									
Other non-contract contingencies ...			...	...	...	...	...	...	...
Total Non-Contract Contingencies ...			...	...	...	...	...	...	...
Miscellaneous contract contingencies			930	*30*	947	...	960	...	233
Total Contract Contingencies ...			930	*30*	947	...	960	...	233
Total Superintendence ...			1,190	*30*	1,180	...	1,208	...	460

GRANT No. 4
CHARGES ON ACCOUNT OF FOREST
[HEAD OF ACCOUNT—10,—FOREST.]

I.—ESTIMATE of the amount required in the year ending March 31, 1939, to defray the expenses in connection with the collection of Forest revenue and the administration of the FOREST DEPARTMENT.

Voted :—Rupees eight lakhs, eighty-seven thousand and three hundred.

Charged :—Rupees two lakhs, eighty thousand and nine hundred.

II.—Sub-heads under which this grant will be accounted for by the FOREST DEPARTMENT :—

		Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
		Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
A.—CONSERVANCY AND WORKS		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I. Timber and other produce removed from forests by Government agency.		1,800	*500*	1,900	*370*	3,600	*550*	2,037
II. Timber and other produce removed from forests by consumers and purchasers and cost of sleepers taken from coupe holders.		29,000	*4,000*	28,200	*4,400*	27,550	*4,100*	30,835
III. Drift and Waif wood and confiscated forest produce.		900	*40*	900	*30*	810	*30*	917
IV. Revenue from forests not managed by Government.		...	...	...	...	...	...	...
V. Rent of leased forests and payments to shareholders in forests managed by Government.		35,000	...	42,500	...	26,000	...	30,660
VI. Live-Stock, Stores, Tools and Plant ...		21,750	*1,600*	21,600	*1,910*	19,490	*1,470*	22,261
VII. Communications and buildings ...		1,13,000	*11,400*	1,11,000	*11,205*	1,15,760	*16,330*	1,02,126
VIII. Organisation, Improvement and extension of forests.		82,130	*13,580*	76,900	*12,970*	70,840	*11,860*	70,381
IX. Miscellaneous		19,500	*1,300*	20,500	*1,315*	24,500	*1,660*	17,977
X. Suspense		...	...	...	...	...	...	449
TOTAL—Conservancy and Works ...		3,03,080	*32,420*	3,03,500	*32,200*	2,88,550	*36,000*	2,77,643
B.—ESTABLISHMENT—								
1. Pay of Officers	Voted ...	1,07,700	...	1,06,300	...	1,07,350	...	1,09,897
	Charged ...	*1,32,050*	*14,000*	*1,25,900*	*19,700*	*1,37,580*	*21,850*	*1,39,869*
2. Pay of establishment ...	...	3,69,620	*38,580*	3,65,800	*38,500*	3,61,150	*41,850*	4,03,562
3. Allowances and honoraria ...	Voted ...	70,800	...	72,300	...	71,570	...	80,937
	Charged ...	*19,500*	*12,830*	*22,000*	*12,100*	*23,400*	*15,030*	*22,264*
4. Contingencies	Voted ...	37,360	...	38,000	...	36,450	...	42,714
	Charged ...	*2,090*	*3,395*	*2,100*	*3,200*	*2,400*	*3,300*	*2,249*
5. Grant in aid, contribution, etc.	Voted ...	3,400	...	3,900	...	3,600	...	4,174
	Charged ...	...	*500*	...	*600*	*1,000*	*600*	...
Deduct—Amount transferred to the Deposit Account of the Khasi States.		—4,700	...	—4,300	...	—4,300	...	...
Deduct—Share cost of establishment charges transferred to 65—Forests capital outlay.	Voted ...	...	...	...	...	...	...	—4,111
	Charged ...	...	...	...	...	...	...	*—3,872*
TOTAL—Establishment ...	Voted ...	5,84,180	...	5,82,000	...	5,75,820	...	6,37,173
	Charged ...	*1,53,640*	*69,305*	*1,50,000*	*74,100*	*1,64,380*	*82,630*	*1,60,510*
8. Forest—Interest on capital outlay (*Charged*)		...	...	...	...	...	...	*53,763*
C.—Loss or gain by exchange ...	Voted ...	...	...	...	...	...	...	...
	Charged ...	...	...	...	...	...	...	*—280*
D.—CHARGES IN ENGLAND ...	Voted ...	...	...	...	...	...	...	...
	Charged ...	*25,573*	...	*31,700*	...	*26,100*	...	...
Add—Amount transferred to 65.—Forest capital outlay charged to Revenue.		...	...	...	...		...	43,815
For rounding ...	Voted ...	+40	...	...	...	+30	...	...
	Charged ...	*—13*	*—25*	...	...	*+20*	*—30*	...
GRAND TOTAL ...	Voted ...	8,87,300	...	8,85,500	...	8,64,400	...	9,58,631
	Charged ...	*1,79,200*	*1,01,700*	*1,81,700*	*1,06,300*	*1,90,500*	*1,18,600*	*2,13,993*

III—DETAILS of the foregoing :—*See* following pages

10.—FOREST—A—CONSERVANCY, MAINTENANCE AND REGENERATION

	Numbers		Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	1937-38	1938-39	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
I. Timber and other produce removed from the forests by Government Agency—*a*(1) Cost of sleepers purchased from contractors ...			Rs. ...	Rs. ...	Rs. 1,25,000	Rs. ...	Rs. ...	Rs. ...	Rs. 1,03,465
(*a*) Timber			50	...	100	...	250	...	...
(*b*) Fire-wood and charcoal ...			150	50	200	...	150	50	20
(*c*) Other minor produce			1,600	450	1,600	370	3,200	500	2,017
Deduct—Payments to contractors for sleepers supplied.			...	...	—1,25,000	...	...	...	—1,03,465
Total ...			1,800	500	1,900	370	3,6 0	550	2,037
II. Timber and other produces—(*a*) Removed from forests by consumers and purchasers ...			29,000	4,000	28,200	4,400	27,550	4,100	30,835
(*b*) Cost of sleepers taken from coupe-holders			...	...	...	...	...	...	...
Total ...			29,000	4,000	28,200	4,400	27,550	4,100	30,835
III. Drift and Waif wood and confiscated forest produce			900	40	900	30	810	30	917
IV. Revenue from forests not managed by Government			...	...	...	...	...	...	...
V. Rent of leased forests and payment to share-holders in forests managed by Government			35,000	...	42,500	...	26,000	...	30,660
VI. Live-Stock, Stores, Tools and Plant—Purchase of cattle			...	...	...	...	...	...	...
Feed and keep of cattle			14,890	1,000	14,600	1,310	15,760	1,000	16,671
Purchase of stores, tools and plant ...			6,860	600	7,000	600	3,730	470	5,590
Total VI ...			21,750	1,600	21,600	1,910	19,490	1,470	22,261
VII. Communications and buildings—Roads and bridges			50,000	2,300	47,200	2,600	51,910	2,225	51,567
Buildings			50,000	7,600	48,000	7,005	47,650	12,145	36,358
Other works			13,000	1,500	14,800	1,600	15,200	1,960	14,201
Goalpara Forest Tramway ...			...	...	1,000	...	1,000	...	...
Total VII ...			1,13,000	11,400	1,11,000	11,205	1,15.760	16,330	1,02,126
VIII. Organisation, Improvement and extension, etc., cost of forest settlement compensation for land and right—Working plans			10,400	...	10,400	...	...	...	...
Demarcation			8,135	2,640	8,500	2,300	8,485	2,322	8,739
Cost of forest settlement; compensation for land and rights.			500	...	1,200	...	...	...	...
Regeneration			46,140	10,800	41,800	10,570	44,305	9,203	45,660
Fire-protection			10,370	...	10,000	...	10,140	...	9,198
Other works			6,510	140	5,000	...	7,910	335	6,784
Forest Surveys			25	...	...	...	...	...	...
Total VIII ...			82,130	13,580	76,900	12,970	70,840	11,860	70,381
IX. Miscellaneous—Law charges			2,000	...	2,600	...	2,830	...	2,004
Clothing			4,800	800	5,000	800	5,085	875	5,441
Other charges			12,700	500	12,900	515	16,585	785	9,986
Loss			...	...	...	...	...	...	546
Total IX ...			19,500	1,300	20,500	1,315	24,500	1,660	17,977
X. Suspense—Debit			4,800	...	4,800	...	4,800	...	4,689
Credit			—4,800	...	—4,800	...	—4,800	...	—4,240
TOTAL A—Conservancy and Works ...			3,03,080	32,420	3,03,500	32,200	2,87,550	36,000	2,77,643

10.—FOREST—B—ESTABLISHMENT

	Numbers		Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	1937-38	1938-39	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Pay of officers—									
Conservators (1,750—2,150), (Charged)	1	1	22,250	...	21,050	...	21,500	...	23,890
Deputy Conservators superior officers (325—1,350), (Charged)	14	12	1,09,800	8,600	1,04,850	14,500	1,16,080	16,200	1,15,979
Extra Assistant Conservators (250—750)	19	19	1,01,400	5,400	1,02,000	5,200	1,07,350	5,650	1,04,197
Forest utilisation officer	1	1	6,300	...	4,300	...	...	...	5,700
Temporary Forest Officer — Voted ...			...	...	...	...	...	...	...
Temporary Forest Officer — *Charged* ...			...	...	...	...	...	...	...
Pay of Recruits of the Indian Forest Service (Charged)			...	...	...	...	...	...	...
Deduct—Probable savings — Voted ...			...	...	...	...	...	...	...
Deduct—Probable savings — *Charged* ...			...	...	...	...	...	...	...
Total ... Voted ...			1,07,700	...	1,06,300	...	1,07,350	...	1,09,897
Total ... *Charged* ...			*1,32,050*	*14,000*	*1,25,900*	*19,700*	*1,37,580*	*21,850*	*1,39,869*
2. Pay of establishment—									
Subordinate Forest establishment, Dispensary establishment, office establishment	932	975	2,68,460	30,950	2,64,446	31,180	2,65,800	35,200	2,93,467
Servants (13—30)	42		68,020	3,450	65,546	3,300	69,750	3,250	71,543
Temporary establishment			10,900	2,060	9,395	1,700	12,180	1,220	12,417
Temporary Forest utilisation officer			900	...	802	...	...	...	730
Leave allowances			21,340	2,120	25,611	2,320	19,720	2,880	25,405
Deduct—Probable savings			...	...	...	...	—6,300	—700	...
Total			3,69,620	38,580	3,65,800	38,500	3,61,150	41,850	4,03,562
3. Allowances and honoraria—									
Travelling allowance of Forest utilisation officer			...	...	...	..?	...	...	2,999
Cost of passages (Charged)			...	...	*3,200*	...	...	...	*1,384*
Travelling allowance of officers ... — Voted			...	...	...	...	...	...	...
Travelling allowance of officers ... — *Charged*			*19,000*	*1,600*	*18,300*	*1,500*	*22,900*	*1,800*	*20,438*
Travelling allowance of establishment			68,800	9,000	70,000	8,500	69,270	11,000	73,119
House-rent and other fixed allowances ... — Voted			2,000	...	2,300	...	2,300	...	4,790
House-rent and other fixed allowances ... — *Charged*			...	*2,200*	...	*2,070*	...	*2,130*	*6*
Ration compensation allowance ...			...	30	...	30	...	100	29
Medical treatment of members of Superior and non-Superior Civil Services — Voted			...	...	...	...	...	..	...
Medical treatment of members of Superior and non-Superior Civil Services — *Charged*			*500*	...	*500*	...	*500*	...	*386*
Other allowances			...	...	...	...	...	...	...
Total ... ... Voted			70,800	...	72,300	...	71,570	...	80,937
Total ... ... *Charged*			*19,500*	*12,830*	*22,000*	*12,100*	*23,400*	*15,030*	*22,264*
4. Non-contract contingencies—									
Rates and taxes (Charged)			*2,090*	75	*2,100*	75	*2,400*	200	*2,249*
Other non-contract contingencies ...			37,360	3,320	38,000	3,125	36,450	3,100	42,714
Total ... ... Voted			37,360	...	38,000	...	36,450	...	42,714
Total ... ... *Charged*			*2,090*	*3,395*	*2,100*	*3,200*	*2,400*	*3,300*	*2,249*
5. Grant-in-aid, contribution, etc.—									
Contribution for training of forest subordinates			3,000	...	3,500	...	3,000	...	3,000
Contribution of Indian Forest Service recruits (Charged)			...	...	...	...	*1,000*	...	...
Contribution for medical attendance			400	500	400	600	600	600	1,174
Contribution for passage of officer transferred to and from other Governments (Charged)			...	...	...	...	...	...	...
Total ... ... Voted			3,400	...	3,900	...	3,600	...	4,174
Total ... ... *Charged*			...	*500*	...	*600*	*1,000*	*600*	...
Deduct—Share cost of establishment charges transferred to 65—Forest capital outlay. — Voted ...			...	...	...	...	...	...	—4,111
Deduct—Share cost of establishment charges transferred to 65—Forest capital outlay. — *Charged* ...			...	...	...	...	...	...	*—3,872*
Deduct— Amount transferred to the Deposit Account of the Khasi States			—4,700	...	—4,300	...	—4,300	...	...
TOTAL—Establishment — Voted			5,84,180	...	5,82,000	...	5,75,820	...	6,37,173
TOTAL—Establishment — *Charged*			*1,53,640*	*69,305*	*1,50,000*	*74,100*	*1,64,380*	*82,630*	*1,60,510*

10.—FOREST—E.—CHARGES IN ENGLAND

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Expenditure of the High Commissioner for India—									
Leave salaries and deputation pay (Charged)			7,440	...	9,040	...	...	...	...
Sterling overseas pay (Charged) ...			18,133	...	22,660	...	26,100	...	...
3. Stores for India			...	...	...	...	...	...	...
Total charges in England — Voted			...	...	...	...	...	...	...
Total charges in England — *Charged*			25,573	...	31,700	...	26,100	...	...

GRANT No. 5

CHARGES ON ACCOUNT OF REGISTRATION

[HEAD OF ACCOUNT—11.—REGISTRATION]

I.—ESTIMATE of the amount required in the year ending March 31, 1939, to defray the expenses in connection with the collection of registration fees and the administration of the Registration Department.

Voted :—Rupees one lakh forty-one thousand and four hundred.

Charged :—Rupees eight hundred.

II.—Sub-heads under which this grant will be accounted for by the REGISTRATION DEPARTMENT :—

	Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Add—Share cost transferred from 22.—General Administration — Voted ...	...	...	...	...	...	...	16,969
Charged ...	...	...	...	...	...	...	*951*
A.—DISTRICT CHARGES—							
1. Pay of officers	72,448	...	68,320	...	69,275	...	68,621
2. Pay of establishment...	57,724	...	56,850	...	56,784	...	57,381
3. Allowances and honoraria	1,700	...	2,090	...	1,650	...	3,495
4. Contingencies ... Voted	9,286	...	8,704	...	9,764	...	8,065
Charged	*760*	...	*760*	...	*760*	...	*329*
Total — Voted	1,41,158	...	1,35,964	...	1,37,473	...	1,37,562
Charged	*760*	...	*760*	...	*760*	...	*329*
B.—WORKS—							
Original Works	...	...	...	...	...	...	...
Repairs	265		210	...	210	...	70
Total, Works — Voted	265	...	210	...	210	...	70
Charged	...	...	...	...	...	...	...
For rounding — Voted	—23	...	...	...	+17	...	...
Charged	*+40*	...	...	...	*+40*	...	...
GRAND TOTAL — Voted	1,41,400	...	1,36,174	...	1,37,700	...	1,54,601
Charged	*800*	...	*760*	...	*800*	...	*1,280*

III.—Details of the foregoing :—*See* next page

A—DISTRICT CHARGES

	Numbers		Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	1937-38	1938-39	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1—Pay of Officers—									
Special Sub-Registrars (225—350) and Sub-Registrars (75—200)...	35	35	72,448		68,320		69,275		68,621
Total ...			72,448		68,320		69,275		68,621
2—Pay of Establishment—									
Clerks 40 (40—100) special pay 2(5) and Muharrirs 41 (30—40)...	83	83	41,869		41,490		40,819		42,000
Servants (13—18)	40	39	7,355		7,360		7,465		7,023
Temporary establishment ...			8,000		8,000		8,000		8,278
Leave allowance			500		...		500		...
Total ...			57,724		56,850		56,784		57,381
3—Allowances and Honoraria—									
Travelling allowance of officers ...			900		1,200		900		1,933
Ditto of establishment			350		500		350		1,158
Other non-recurring allowances ...			450		390		400		404
Total ...			1,700		2,090		1,650		3,495
4—Contingencies— *Rates and taxes (Charged)*			*760*		*760*		*760*		*329*
Other non-contract contingencies ...			1,286		1,200		1,264		1,256
Total—Non-Contract Contingencies ... Voted ...			1,286		1,200		1,264		1,256
Total—Non-Contract Contingencies ... *Charged* ...			*760*		*760*		*760*		*329*
Pay of contingency menials ...			348		204		204		754
Cost of binding registers			1,200		1,300		1,300		891
Miscellaneous contract contingencies.			6,452		6,000		6,996		5,164
Total—Contract Contingencies ...			8,000		7,504		8,500		6,809
Total—District Charges Voted			1,41,158		1,35,964		1,37,473		1,37,562
Total—District Charges *Charged*			*760*		*760*		*760*		*329*

B—WORKS

Original Works— In charge of Civil Officers ...									
Repairs— Repairs...			265		210		210		70
Total			265		210		210		70

GRANT No. 6.

CHARGES ON ACCOUNT OF MOTOR VEHICLES TAXATION ACT

[HEAD OF ACCOUNT—12—CHARGES ON ACCOUNT OF MOTOR VEHICLES TAXATION ACT]

I.—.ESTIMATE of the amount required in the year ending March 31, 1939, to defray the charges on account of Motor Vehicles Taxation Act.

Voted :— Rupees two lakhs thirty-two thousand and five hundred.

Charged :— Rupees two thousand and one hundred.

II.—Sub-heads under which this grant will be accounted for by the GENERAL DEPARTMENT :—

	Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
A. CHARGES FOR COLLECTION ...	35,371	*1,081*	7,800	*1,100*	7,752	*1,496*	3,371
B. INSPECTION OF MOTOR VEHICLES ...	6,171	*1,000*	5,500	*900*	5,131	*600*	3,958
C. COMPENSATION TO LOCAL BODIES, ETC.	1,91,000	...	1,41,000	...	1,81,000		...
For rounding ...	—42	*+19*			+17	*+4*	...
GRAND TOTAL Voted ...	2,32,500	...	1,54,300	...	1,93,900	...	7,329
GRAND TOTAL *Charged...*	...	*2,100*	...	*2,000*	...	*2,100*	...

III.—Details of the foregoing :—*See* next page.

A. CHARGES FOR COLLECTION

	Numbers		Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals 1936-37
	1937-38	1938-39	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Pay of establishment—									
Clerk (35—90)...			870	...	846	...	852	...	484
Temporary establishment			4,308	*1,031*	4,454	*1,040*	5,900	*996*	2,887
Motor Vehicle Inspector ...		1	2,400	...	...	...	...	...	...
Sergeant		1	1,800	...	...	...	...	...	...
Peon		1	168	...	...	...	...	...	...
Total...			9,546	*1,031*	5,300	*1,040*	6,752	*996*	3,371
2. Allowances and Honoraria—									
Travelling allowance of establishment			3,370	...	500	*10*	...	...	...
House rent and other fixed allowance			1,020	...	...	...	...	...	...
Total...			4,390		500	*10*	...	...	...
3. Contingencies—									
Other non-contract contingencies ...			3,000	*50*	2,000	*50*	1,000	*500*	...
Purchase of Type writer			535	...	...	...	...	...	...
Cost of Sergeant's kit			150	...	...	...	...	...	...
Cost of machines, etc.			17,750	...	...	...	...	...	...
Total...			21,435	*50*	2,000	*50*	1,000	*500*	
Total, A { Voted ...			35,371	...	7,800	...	7,752	*1,496*	3,371
Total, A { *Charged* ...			...	*1,081*	...	*1,100*	...	...	...

B. INSPECTION OF MOTOR VEHICLES

	Numbers		Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals 1936-37
	1937-38	1938-39	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
1. Pay of establishment—									
Inspector of motor vehicles (150—350)	1	1	3,991		3,751		3,751	...	2,061
Servants (13—18)	1	1	180		188		180	...	98
Total ...			4,171		3,939		3,931	...	2,159
2. Allowances and honoraria—									
Travelling allowance of officers ...			1,800		...	*100*	...	*600*	...
Travelling allowance of establishment			...		1,561	...	1,200	...	742
House-rent and other allowances ...			...	*1,000*	...	*800*	...	...	...
Total ...			1,800	*1,000*	1,561	*900*	1,200	*600*	742
3. Contingencies—									
Books, maps, etc....			200	...	...	...	...	...	...
Other non-contract contingencies ...			...	...	...	...	...	...	1,057
Total ...			200	...	...	...	...	...	1,057
Total B—Inspection of motor vehicles			6,171	*1,000*	5,500	*900*	5,131	*600*	3,958

GRANT No. 7.

CHARGES ON ACCOUNT OF RAILWAYS.

[HEADS OF ACCOUNT—15A.—STATE RAILWAYS AND 15D.—MISCELLANEOUS RAILWAY EXPENDITURE.]

I.—ESTIMATE of the amount required in the year ending March 31, 1939, to defray the expenses in connection with the administration of Railways.

Voted :—Rupees twentyfive.

Charged :—

II.—Sub-heads under which this grant will be accounted for by the PUBLIC WORKS DEPARTMENT :—

	Budget estimate, 1938-39		Revised Estimate, 1937-38		Budget Estimate, 1937-38		Actuals, 1936-37
	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
15A.—STATE RAILWAYS—WORKING EXPENSES—							
15D.—MISCELLANEOUS RAILWAY EXPENDITURE	25		25		25		23
Total	25		25		25		23
GRAND TOTAL... Voted	25		25		25		23
GRAND TOTAL... *Charged*	...		...		...		...

GRANT No. 8.

CHARGES ON ACCOUNT OF NAVIGATION (EXCLUDING ESTABLISHMENT AND TOOLS AND PLANT).

[HEADS OF ACCOUNT—18B.—NAVIGATION, EMBANKMENTS AND DRAINAGE WORKS.]

I.—ESTIMATE of the amount required in the year ending March 31, 1939, to defray the expenses in connection with the administration of Navigation, etc.

Voted :—Rupees forty-seven thousand and five hundred.

Charged :—Rupees three hundred.

II.—Sub-heads under which this grant will be accounted for by the PUBLIC WORKS DEPARTMENT.

	Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
18B.—NAVIGATION, EMBANKMENTS AND DRAINAGE WORKS—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1 Works	...		...		...		...
2 Extensions and improvements	6,000		5,400		6,000		6,244
3 Maintenance and repairs	35,000		35,000		35,000		37,740
4 Grants-in-aid	5,800		5,800		5,800		5,800
4(A) Establishment— Establishment (Grant-in aid and contribution	...		600		...		951
5 Pensionary charges from other Government Departments Voted ...	700		700		700		698
5 Pensionary charges from other Government Departments *Charged* ...	*300*		*300*		*300*		*201*
For rounding	...		...		...		...
Total, Navigation, etc. ... Voted ...	47,500		47,500		47,500		51,433
Total, Navigation, etc. ... *Charged* ...	*300*		*300*		*300*		*201*

CHARGES ON ACCOUNT OF INTEREST ON DEBT AND OTHER OBLIGATIONS

[HEADS OF ACCOUNT.—22—INTEREST ON DEBT AND OTHER OBLIGATIONS]

I.—ESTIMATE of the amount required in the year ending March 31, 1939, to defray the expenses in connection with the payment of Interest on Debt and other Obligations.

Charged :—Rupees four lakhs, forty thousand and four hundred.

II.—Sub-heads under which this grant will be accounted for by the FINANCE DEPARTMENT.

22—*INTEREST ON DEBT AND OTHER OBLIGATIONS*—	Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Interest on Ordinary Debt—							
1. Interest on permanent loans ...	61,250		...		...		...
2. *Interest on Loans taken from the Central Government*	22,990		45,979		87,300		8,29,589
3. Other items— Brokerage commission etc.	50,000		...		...		...
Total A	1,34,240		45,979		87,300		8,29,589
B.—Interest on Unfunded Debt— State Provident Funds—							
Interest on General Provident Fund ...	3,66,000		3,34,000		3,36,000		
" " *Indian Civil Service Provident Fund*	30,000		27,000		32,500		
" " *Indian Civil Service (Non-European members) Provident Fund* ...	1,900		1,600		1,600		
" " *Contributory Provident Funds* ...	200		100		2,400		
" " *Miscellaneous Provident Funds* ...	2,400		2,100		...		
Total B	4,00,500		3,64,800		3,72,500		
C.—Interest on other obligations							
D.—Transfers to other Accounts— Deduct—Interest transferred to Commercial Departments—							
Forests	...		...		...		—53,763
Railways	...		...		...		—43,812
Deduct—Interest portion of equated payments on account of commuted value of pensions ...	—94,346		—92,984		—1,00,000		—96,244
Total D	—94,346		—92,984		—1,00,000		—1,93,819
For rounding	+6		...		...		...
Grand Total (charged) ...	4,40,400		3,17,795		3,59,800		6,35,770

GRANT No. 9.

CHARGES ON ACCOUNT OF GENERAL ADMINISTRATION

[HEAD OF ACCOUNT—25.—GENERAL ADMINISTRATION.]

I.—ESTIMATE of the amount required in the year ending March 31, 1939, to defray the expenses in connection with the administration of General Administration.

Voted:—Rupees twenty lakhs, ninety-seven thousand and three hundred.

Charged :—Rupees thirteen lakhs and two hundred.

II.—Sub-heads under which this grant will be accounted for by the DEPARTMENTS of GENERAL ADMINISTRATION :—

—	Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
HEAD OF PROVINCE, EXECUTIVE COUNCIL AND MINISTERS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—1. Salary of the Governor (Charged)	*66,000*		*66,998*		*66,000*		*66,532*
2. Grants-in-aid, contribution, etc. (Charged) ...	*600*		*614*		*600*		*605*
B.—Sumptuary allowance of the Governor (Charged) ...	*6,000*		*5,952*		*6,000*		*6,048*
C.—Staff and Household of the Governor—							
(a)—Military Secretary and his establishment—							
1. Pay of officers	*26,820*		*18,629*		*26,820*		*30,310*
2. Pay of establishment	*19,715*		*20,657*		*20,928*		*20,084*
3. Allowances and honoraria	*7,600*		*6,183*		*7,800*		*8,775*
4. Contingencies	*6,825*		*14,893*		*6,852*		*8,122*
5. Grants-in-aid, contribution, etc.	*1,200*		*600*		*600*		*823*
Total C (a) (Charged)	*62,160*		*60,962*		*63,000*		*69,014*
(b)—Maintenance and repairs of furnishing official residences (Charged)	*4,200*		*7,500*		*8,216*		*3,942*
Total C (Charged) ...	*66,360*		*68,462*		*71,216*		*72,956*
D.—Expenditure from contract allowance (Charged) ...	*16,500*		*15,900*		*16,600*		*15,043*
E.—Tour expenses (Charged)	*54,000*		*42,000*		*55,000*		*42,361*
F.—Secretarial Staff of Governor—							
1. Pay of officers	*28,800*		*26,400*		*26,400*		...
2. Pay of establishment	*19,180*		*14,130*		*11,880*		...
3. Allowances and honoraria	*1,000*		*250*		*1,000*		...
4. Contingencies	*3,900*		*5,022*		*4,000*		...
Total F (Charged)	*52,880*		*45,802*		*43,280*		...
G—Executive Council ... ... Voted ...	...		941		952		13,504
Charged	...		*7,053*		*7,053*		*89,250*
H—Ministers ... ... Voted ...	35,300		37,846		41,000		1,02,444
Charged ...	*1,12,000*		*1,17,682*		*1,18,000*		...
TOTAL—Head of Province, etc. Voted ...	35,300		38,787		41,952		1,15,948
Charged ...	*3,74,340*		*3,70,463*		*3,83,749*		*2,92,795*
LEGISLATIVE BODIES.							
I.—Provincial Legislative Assembly—							
1. Pay of officers Voted	1,34,401		1,10,367		11,000		...
Charged	...		*1,000*		*1,000*		*12,000*
2. Allowances and honoraria Voted ...	80,000		95,000		81,000		...
Charged ...	...		*340*		*1,000*		*1,905*
Total I Voted	2,14,401		2,05,367		92,000		...
Charged... ...	...		*1,340*		*2,000*		*13,905*
J.—Legislative Assembly Department Voted ...	33,770		43,232		33,553		29,112
Charged...	*2,596*		*2,425*		*2,325*		*2,413*
K.—Provincial Legislative Council—							
1. Pay of officers Voted	25,701		24,000		5,000		...
Charged	...		...		...		...
2. Pay of establishment	4,300		3,127		4,760		...
3. Allowances and honoraria	9,100		13,050		15,400		...
4. Contingencies... Voted	3,900		10,550		10,100		...
Charged	*1,384*		...		...		...
Total K Voted	43,001		50,727		35,260		...
Charged	*1,384*		...		...		...
L.—Elections for Legislatures...	2,000		1,574		2,247		92,954
TOTAL Legislative Bodies Voted ...	2,93,172		3,00,900		1,63,060		1,22,066
Charged ...	*3,980*		*3,765*		*4,325*		*16,318*

	Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
M.—(*a*) Civil Secretariat—							
1. Pay of officers ... Voted ...	34,932		35,959		33,010		47,082
1. Pay of officers ... *Charged* ...	*1,16,813*		*1,06,524*		*1,12,050*		*1,20,186*
2. Pay of establishment	2,38,260		2,28,075		2,33,386		2,22,297
3. Allowances and honoraria Voted ...	2,700		1,950		4,500		4,680
3. Allowances and honoraria *Charged* ...	*1,000*		*1,068*		*3,000*		*2,162*
4. Contingencies	19,900		17,250		20,350		19,783
5. *Deduct*—Contribution by Central Government. Voted ...	—2,000		—2,000		—2,000		...
5. *Deduct*—Contribution by Central Government. *Charged* ...	*—3,000*		*—3,000*		*—3,000*		...
Total M (*a*) ... Voted ...	2,93,792		2,81,234		2,89,246		2,93,842
Total M (*a*) ... *Charged* ...	*1,14,813*		*1,04,592*		*1,12,050*		*1,22,348*
(*b*) Legislative Department	10,300		10,939		11,568		11,465
N.—*Public Service Commission* (*Charged*) ...	*71,686*		*64,940*		*63,926*		...
O.—Revenue Tribunal ... Voted ...	9,031		7,955		9,786		...
O.—Revenue Tribunal ... *Charged* ...	*43,500*		*39,919*		*40,000*		...
P.—Director of Land Records, etc.—							
1. Pay of officers ... Voted ...	21,797		22,095		20,698		18,184
1. Pay of officers ... *Charged* ...	...		...		...		*2,799*
2. Pay of establishment	21,104		21,205		20,627		23,258
3. Allowances and honoraria	2,600		2,550		2,000		3,007
4. Contingencies	2,500		2,472		2,500		2,401
5. *Deduct*—Contribution by Central Government. Voted	—4,800		—4,800		—4,800		—4,387
5. *Deduct*—Contribution by Central Government. *Charged*	...		...		...		*—413*
Deduct—Share transferred to 7 Land Revenue, 9 Stamps and 11 Registration. Voted ...	...		...		...		—42,423
Deduct—Share transferred to 7 Land Revenue, 9 Stamps and 11 Registration. *Charged*	...		...		...		*—2,377*
Total P ... Voted ...	43,201		43,522		41,025		...
Total P ... *Charged* ...	...		...		...		...
Q.—Local Fund Audit Establishment—							
1. Pay of officers	8,620		9,407		9,450		10,336
2. Pay of establishment	36,727		36,651		36,979		33,434
3. Allowances and honoraria	13,300		13,350		13,300		12,588
4. Contingencies	1,525		1,325		1,525		1,195
Total Q	60,172		60,733		61,254		57,553
TOTAL, Secretariat and Headquarters Establishments. Voted ...	4,16,496		4,04,383		4,12,879		3,62,860
TOTAL, Secretariat and Headquarters Establishments. *Charged* ...	*2,29,999*		*2,09,451*		*2,15,976*		*1,22,348*
R.—Commissioners—							
1. Pay of officers ... Voted ...	10,149		9,800	...	...		9,608
1. Pay of officers ... *Charged* ...	*72,000*		*70,280*	...	*72,000*		*73,935*
2. Pay of establishment	60,278		59,110	...	...		60,630
3. Allowances and honoraria Voted ...	1,700		1,800	...	...		1,715
3. Allowances and honoraria *Charged* ...	*6,400*		*7,187*	...	*6,415*		*7,096*
4. Contingencies ... Voted ...	5,896		5,600	...	...		6,274
4. Contingencies ... *Charged* ...	*231*		*225*	...	*231*		*225*
TOTAL Commissioners Voted ...	*78,023		76,310		...		78,227
TOTAL Commissioners *Charged* ...	*78,631*		*77,692*		*78,646*		*81,256*

* Refused by the Assembly and authenticated by His Excellency the Governor under section 80 of the Government of India Act, 1935.

		Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals 1936-37
		Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
DISTRICT ADMINISTRATION.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
S.—General Establishment—								
1. Pay of officers ...	... Voted ...	5,04,940	33,658	5,16,100	...	5,02,106	32,055	5,22,826
	Charged ...	2,10,350	1,09,100	1,68,000	1,26,201	2,13,100	1,05,900	2,79,252
2 Pay of establishment ...	...	2,91,736	71,667	2,87,630	73,653	2,80,030	72,496	3,26,133
3. Allowances and honoraria	Voted ...	41,555	...	39,575	...	36,455	...	50,075
	Charged ...	16,500	23,265	20,100	24,030	18,000	21,400	40,372
4. Contingencies ...	... Voted ...	81,325	...	81,729	...	77,895	...	96,687
	Charged ...	158	19,365	313	15,900	225	23,075	308
5. Contribution and grants-in-aid	...	—17,400	—27,000	—17,500	—27,000	—10,982	—27,000	—3,290
Total—S	... Voted ...	9,02,156	...	9,07,534	...	8,85,504	...	9,92,431
	Charged ...	2,27,008	2,30,055	1,88,413	2,12,784	2,31,325	2,27,926	3,19,932
T.—Subdivisional establishment ...	...	1,02,667	24,681	1,08,235	23,341	1,04,214	24,012	1,20,278
U.—Other Establishments—								
(a) Process-serving establishment	Voted ...	1,80,656	...	1,74,925	...	1,79,777	...	1,78,911
	Charged...	130	4,354	...	3,147	...	3,123	...
(b) Debt Conciliation Board ...	...	...	...	447	...	...	...	...
(c) Launch establishment	Voted ...	6,066	...	4,465	...	5,852	...	5,611
	Charged ...	...	1,846	...	2,000	...	2,460	...
(d) Staging bungalow establishments.	Voted ...	16,588	...	16,820	...	16,420	...	19,036
	Charged ...	2,771	2,663	2,650	2,216	2,540	3,374	2,619
Total—U	... Voted ...	2,03,310	...	1,96,210	...	2,02,049	...	2 03,558
	Charged ...	2,901	8,863	2,650	7,363	2,540	8,957	2,619
TOTAL—District Administration	Voted...	12,08,133	...	12,12,426	...	11,91,767	...	13,16,267
	Charged...	2,29,909	2,63,599	1,91,063	2,43,488	2,33,865	2,60,895	3,22,551
V.—Discretionary grants by the Heads of Provinces		30,500	2,000	37,500	...	37,500	...	9,858
W.—Works—								
(a) Original Works—								
1. District Administration ...	...	...	...	50	...	...	...	...
2. Other charges ...	...	...	...	...	...	...	...	...
Total (a) ...	...	...	...	50	...			...
(b) Repairs—								
1. District Administration ...	...	200	50	200	50	200	50	248
2. Other Charges	...	...	...	...	...	...	...	...
Total (b) ...	...	200	50	200	50	200	50	248
Total Works...	...	200	50	250	50	200	50	248
X.—CHARGES IN ENGLAND—								
(a) Expenditure of the High Commissioner for India	Voted ...	33,054	...	18,173	...	14,053	...	...
	Charged ...	1,17,787	...	1,98,039	...	1,81,000	...	...
(b) Expenditure of the Secretary of State for India	Voted ...	2,440	...	2,160	...	1,800	...	...
	Charged ...	...	...	...	...	2,680	...	...
Total—X	Voted ...	35,494	...	20,333	...	15,853	...	...
	Charged ...	1,17,787	...	1,98,039	...	1,83,680	...	...
Loss or gain by Exchange ...	Voted ...	...	...	...	...	...	...	—151
	Charged ...	...	...	...	...	...	...	—700
For rounding	... Voted ...	—38	...	...		+43	...	...
	Charged ...	—46	—49	...	...	—41	+55	...
GRAND TOTAL	Voted ...	20,97,300*	...	20,90,889	...	18,63,254	...	20,05,323
	Charged ...	10,34,600	2,65,600	10,50,473	2,43,538	11,00,200	2,61,000	8,34,568

* Rs.78,023 refused by the Assembly and authenticated by His Excellency the Governor under section 80 of the Government of India Act, 1935.

III—Details of the foregoing :— *See* following pages

HEADS OF PROVINCE, MINISTERS, ETC.

	Numbers		Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals 1936-37
	1937-38	1938-39	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—SALARY OF THE GOVERNOR (5,500) (*Charged*)	*1*	1	*66,000*		*66,998*		*66,000*		*66,532*
Grant-in-aid, etc.— *Contribution for passages* (*Charged*) ...			*600*		*614*		*600*		*605*
B.—SUMPTUARY ALLOWANCE OF THE GOVERNOR (*Charged*) ...			*6,000*		*5,952*		*6,000*		*6,048*
C.—STAFF AND HOUSEHOLD OF THE GOVERNOR—									
(*a*) Military Secretary and his establishment—									
1. Pay of officers—									
Military Secretary (1,505) ...	*1*	1	*18,060*		*14,705*		*18,060*		*21,555*
Aide-de-Camp (730)	*1*	1	*8,760*		*3,924*		*8,760*		*8,755*
Total (*Charged*) ...			*26,820*		*18,629*		*26,820*		*30,310*
2. Pay of Establishment—									
Clerks (*60—450*)	*4*	*5*	*13,078*		*13,600*		*12,943*		*13,873*
Servants (*14—30*)	*15*	15	*3,659*		*4,650*		*3,678*		*4,640*
Sub-Assistant Surgeon [*70—200+Special pay* (*20*)]	*1*	1	*2,018*		*1,957*		*1,960*		*2,153*
Servants (*non-pensionable*) ...	*3*		*950*		*450*		*960*		...
Lump provision for change in personal staff of the Governor			...		...		*1,387*		...
Temporary Establishment			...		...		...		*318*
Total (*Charged*) ...			*19,715*		*20,657*		*20,928*		*20,984*
3. Allowances and Honoraria—									
Travelling allowance of Officers ...			*3,000*		*2,500*		*3,000*		*3,201*
Travelling allowance of establishment ...			*2,500*		*2,000*		*2,500*		*2,382*
House-rent and other fixed allowances ...			*1,500*		*700*		*1,400*		*525*
Grants for Uniforms			*600*		*983*		*900*		...
Equipment allowance of Governor ...			...		...		...		*2,667*
Total (*Charged*) ...			*7,600*		*6,183*		*7,800*		*8,775*
4. Contingencies—									
Purchase of typewriters and duplicators ...			...		...		...		...
Purchase of books, etc.			*1,200*		*1,500*		*1,200*		*1,065*
Other non-contract contingencies ...			*5,625*		*6,700*		*5,652*		*7,057*
Purchase of motor car			...		*6,693*		...		...
Total (*Charged*) ...			*6,825*		*14,893*		*6,852*		*8,122*
5. Grants-in-aid, Contribution, etc.— *Contribution for passage of officers transferred from other Governments or Departments, etc.*			*1,200*		*600*		*600*		*823*
Total C (*a*) (*Charged*) ...			*62,160*		*60,962*		*63,000*		*69,014*
(*b*) Maintenance and repairs of furnishings of official residences—									
1. Contingencies—									
Furniture grant			*4,200*		*3,500*		*4,216*		*3,942*
Furniture to be purchased on change of appointment			...		*4,000*		*4,000*		...
Total C (*b*) (*Charged*) ...			*4,200*		*7,500*		*8,216*		*3,942*
Total C (*Charged*) ...			*66,360*		*68,462*		*71,216*		*72,956*
D.—EXPENDITURE FROM CONTRACT ALLOWANCE.									
Motor car maintenance including pay of chauffeurs and handyman ...			*9,600*		*9,400*		*12,100*		*7,504*
Other contract contingencies ...			*6,900*		*6,500*		*4,500*		*7,539*
Total D (*Charged*) ...			*16,500*		*15,900*		*16,600*		*15,043*
E.—TOUR EXPENSES.									
Towing charges			*10,000*		*5,000*		*15,000*		...
Payments and presents for services rendered on tour			*2,500*		*1,500*		*2,500*		*1,495*
Special trains and haulage of saloon carriages			*15,000*		*14,000*		*15,000*		*18,546*
Purchase and up-keep of motor car and lorries			...		...		...		...
Miscellaneous tour expenses			*22,500*		*21,500*		*22,500*		*22,320*
Maintenance of State Saloon ...			*4,000*		...		...		...
TOTAL—E (*Charged*) ...			*54,000*		*42,000*		*55,000*		*42,361*

HEADS OF PROVINCE, MINISTERS, ETC.—*contd.*

	Numbers		Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	1937-38	1938-39	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
F.—SECRETARIAL STAFF OF GOVERNOR—			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Pay of officers—									
Secretary (1,000—2,250) + Special pay (150)	*1*	*1*	*28,800*		*26,400*		*26,400*		
Total (*Charged*) ...			*28,800*		*26,400*		*26,400*		
2.—Pay of establishment—									
Clerks (30—450)	*6*	*11*	*17,301*		*10,800*		*11,044*		
Servants (14—20)	*5*	*7*	*1,379*		*1,230*		*836*		
Leave allowance			500		...		...		
Temporary Establishment... ...			...		2,100		...		
Total (*Charged*) ...			*19,180*		*14,130*		*11,880*		
3.—Allowances, etc.—									
Travelling allowance of officers ...			*800*		*250*		*1,000*		
Travelling allowance of establishment			200		...		...		
Total (*Charged*) ...			*1,000*		*250*		*1,000*		
4.—Contingencies—									
Books, maps, etc.			*350*		*400*		*300*		
Purchase of typewriters ...			*50*		*532*		*375*		
Other non-contract contingencies ...			*500*		*550*		*975*		
TOTAL Non-Contract Contingencies (*Charged*)			*900*		*1,482*		*1,650*		
Pay of contingency menials ...			*120*		*40*		*50*		
Other contract contingencies ...			*2,880*		*3,500*		*2,300*		
TOTAL Contract Contingencies (*Charged*)			*3,000*		*3,540*		*2,350*		
Total Contingencies (*Charged*)...			*3,900*		*5,022*		*4,000*		
Total F—Secretarial Staff of Governor (*Charged*)			*52,880*		*45,802*		*43,280*		
G.—EXECUTIVE COUNCIL.									
1. Pay of Officers—			...						
Members (3,500)	2		...		*7,000*		*7,000*		*84,000*
TOTAL (*Charged*) ...			...		*7,000*		*7,000*		*84,000*
2. Pay of Establishment—									
Clerks (250—400)	2		...		*941*		*795*		*10,138*
Servants (15—25)	8		...				*152*		*1,742*
TOTAL ...			...		941		947		11,880
3. Allowances and Honoraria—									
Travelling allowance of officers (Charged)			...		53		53		2,886
Travelling allowance of establishment			...				5		1,604
Other non-recurring allowances and honoraria					...		...		20
TOTAL Voted ...			...				5		1,624
TOTAL *Charged* ...			...		53		53		2,886
4. Contingencies (Non-contract)—									
Books, Maps and Periodicals ...									*81*
Purchase of typewriters, etc. ...									...
Rates and taxes									...
Other non-contract contingencies ...									*816*
TOTAL Contingencies (Non-contract (*Charged*)									*897*
5. Contingencies (contract)—									
Pay of contingency menials ...									*48*
Other contract contingencies ...									*1,419*
TOTAL Contingencies (Contract) (*Charged*)									*1,467*
TOTAL G—Executive Council. Voted ...			...		941		952		*13,504*
TOTAL G—Executive Council. *Charged* ...			...		7,053		7,053		*89,250*
H.—MINISTERS—									
1. Pay of Officers—			...						
Ministers Voted 3,500			...		7,000		7,000		84,000
Ministers *Charged 1(2,500) and 4(1,500)*	5	5	*1,02,000*		*1,10,000*		*1,10,000*		...
Total Voted ...			...		7,000		7,000		84,000
Total *Charged* ...			*1,02,000*		*1,10,000*		*1,10,000*		...

HEADS OF PROVINCE, MINISTERS ETC.—*concld.*

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimates, 1937-38 Non-excluded areas	Budget estimates, 1937-38 Excluded areas	Actuals, 1936-37
H.—MINISTERS			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2. Pay of Establishment—									
Clerks (250—400)	5	5	19,740		23,350		24,000		8,724
Servants (15—25)	21	21	4,517						2,098
Leave allowance			743						
Temporary establishment			...						8
Total ...			25,000		23,350		24,000		10,830
3. Allowances and Honoraria—									
Travelling allowance of officers. Voted ...			...		...		...		3,549
Travelling allowance of officers. *Charged* ...			*10,000*		*7,500*		*8,000*		...
Ditto of establishment...			4,500		2,500		4,500		2,601
Cost of medical treatment (*Charged*)...			...		*182*		...		...
Total Voted ...			4,500		2,500		4,500		6,150
Total *Charged* ...			*10,000*		*7,682*		*8,000*		...
4. Contingencies—									
Rates and taxes			...		...		...		...
Books, maps, etc.			500		500		2,500		47
Other non-contract contingencies ...			2,300		2,100		...		790
Total Non-contract contingencies ...			2,800		2,600		2,500		837
Pay of contingency menials			100		96		...		48
Other contract contingencies ...			2,900		2,300		3,000		579
Total Contract Contingencies ...			3,000		2,396		3,000		627
Total H.—Ministers Voted ...			35,300		37,846		41,000		1,02,444
Total H.—Ministers *Charged* ...			*1,12,000*		*1,17,682*		*1,18,000*		...

LEGISLATIVE BODIES

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimates, 1937-38 Non-excluded areas	Budget estimates, 1937-38 Excluded areas	Actuals, 1936-37
I.—PROVINCIAL LEGISLATIVE ASSEMBLY—									
1. Pay of Officers—									
Speaker (1,000)	1	1	12,000		8,367		11,000		...
Deputy Speaker	1	1	1						
President (1,000) (Charged) ...	1		...		*1,000*		*1,000*		*12,000*
Members (100)		102	1,22,400		1,02,000		...		...
Total Voted ...			1,34,401		1,10,367		11,000		...
Total *Charged* ...			...		*1,000*		*1,000*		*12,000*
2. Allowances and Honoraria—									
Travelling allowance of officers. Voted ...			80,000		95,000		81,000		...
Travelling allowance of officers. *Charged* ...			...		*340*		*1,000*		*1,905*
Total ... Voted ...			80,000		95,000		81,000		...
Total ... *Charged* ...			...		*340*		*1,000*		*1,905*
Total Provincial Legislative Assembly. Voted ...			2,14,401		2,05,367		92,000		...
Total Provincial Legislative Assembly. *Charged* ...			...		*1,340*		*2,000*		*13,905*
J.—LEGISLATIVE ASSEMBLY DEPARTMENT									
1. Pay of Officers—									
Secretary (430—700)	1	1	5,850		5,490		6,000		430
Total...			5,850		5,490		6,000		430
2. Pay of establishment—									
Clerks (50—300) ...	8	11	13,781		10,925		10,297		5,443
Servants (14—30)	9	9	1,890		1,890		1,656		1,357
Temporary establishment ...			1,250		1,100		500		144
Leave allowance			499		1,265		300		...
Special pay			...		...		...		1,025
Total... ...			17,420		15,180		12,753		7,969
3. Allowances and honoraria—									
Travelling allowance of officers ...			...		287		...		14,520
Travelling allowance of establishment			1,000		900		200		468
Honorarium			3,500		700		800		779
Total			4,500		1,887		1,000		15,767
4. Contingencies—									
Rates and taxes (Charged)			*2,596*		*2,425*		*2,325*		*2,413*
Books, maps, etc.			1,000		1,025		1,500		1,013
Other non-contract contingencies...			1,000		650		700		863
Total Non-Contract Contingencies. Voted			2,000		1,675		2,200		1,876
Total Non-Contract Contingencies. *Charged*			*2,596*		*2,425*		*2,325*		*2,413*
Pay of contingency menials ...			1,000		1,000		600		506
Other contract contingencies ...			3 000		18,000		11,000		2,564
Total Contract Contingencies ...			4,000		19,000		11,600		3,070
Total Legislative Assembly Department. Voted			33,770		43,232		33,553		29,112
Total Legislative Assembly Department. *Charged*			*2,596*		*2,425*		*2,325*		*2,413*

LEGISLATIVE BODIES—*concld.*

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
K.—PROVINCIAL LEGISLATIVE COUNCIL									
1. Pay of Officers—									
President	1	1	500		1,000		...		
Deputy President	1	1	1		...		5,000		
Members 21(100)		21	25,200		23,000		...		
Total ...			25,701		24,000		5,000		
2. Pay of Establishment—									
Clerks (55—340)	3	3	3,171		2,300		3,660		
Servants (15—30)	3	3	750		627		712		
Leave allowance			179		...		388		
Temporary establishment			200		...		...		
Special pay			...		200		...		
Total ...			4,300		3,127		4,760		
3. Allowances and Honoraria—									
Travelling allowance of officers — Voted ...			8,000		13,000		15,000		
Travelling allowance of officers — *Charged* ...			...				...		
Ditto of establishment ...			100		...		100		
Honorarium			1,000		50		300		
Total ... Voted ...			9,100		13,050		15,400		
Total ... *Charged* ...			...		...		...		
4. Contingencies—									
Rates and taxes (Charged)			*1,384*		...		...		
Books, maps, etc.			1,000		450		1,000		
Other non-contract contingencies ...			500		600		600		
Total Non-Contract Contingencies — Voted ...			1,500		1,050		1,600		
Total Non-Contract Contingencies — *Charged* ...			*1,384*		...		...		
Pay of contingency menials ...			400		500		500		
Other contract contingencies ...			2,000		9,000		8,000		
Total Contract Contingencies ...			2,400		9,500		8,500		
Total Provincial Legislative Council — Voted ...			43,001		50,727		35,260		
Total Provincial Legislative Council — *Charged* ...			*1,384*		...		...		
L.—ELECTION FOR LEGISLATURES									
1. Pay of Officers—									
Election Officer			...		247		247		5,776
Total			...		247		247		5,776
2. Pay of Establishment—									
Temporary establishment ...			...		73		...		9,877
Total			...		73		...		9,877
3. Allowances and honoraria—									
Travelling allowance of officers ...			...		636		...		816
Travelling allowance of establishment.			...		...		...		674
Honorarium			...		332		...		4,307
Total			...		968		...		
4. Contingencies—									
Charges in connection with the preparation of electoral rolls.			...		61		...		55,327
Election charges			2,000		225		2,000		16,177
Total			2,000		286		2,000		71,504
Total, Election charges			2,000		1,574		2,247		92,954

SECRETARIAT AND HEADQUARTERS ESTABLISHMENT.

M. (*a*)—CIVIL SECRETARIAT (EXCLUDING THE LEGISLATIVE DEPARTMENT	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded area	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Pay of Officers—									
Secretaries to Government Voted					1,073				460
Charged (1,000—2,250—S. P. (150—400).	3	3	*88,013*		... *88,800*		*89,050*		*1,05,133*
Under-Secretaries Voted (250—850)+S.P (200)	1	2	8,825		8,400		8,400		9,426
Under-Secretaries *Charged* (450—1,350)+ S. P. (200).	*1*	2	*18,800*		*10,800*		*11,000*		*10,400*
Deputy Secretary (900—1,200)+ S.P. (150)	1	1	16,200		15,380		16,050		15,174
Registrar (500—800)	1	1	8,307		8,500		8,560		6,742
Officers on special duty Voted ...			1,000		2,606		...		15,280
Officers on special duty *Charged* ...		1	*10,000*		*6'924*		*12,000*		*4,653*
Deputy Secretary (Temporary) ...			11,400		...				
Deduct—Probable Savings ...			—10,800						
Total Voted ...			34,932		35,959		33,010		47,082
Total *Charged* ...			*1,16,813*		*1,06,524*		*1,12,650*		*1,20,186*
2. Pay of Establishment—									
Clerks (30—450)+Special Pay, 7 (9—75).	115	116	2,16,140		2,01,800		2,13,353		1,99,782
Servants (15—30)+P. P. 1(5) ...	51	51	11,120		11,275		11,378		11,340
Temporary establishment ...			10,000		15,000		8,000		11,175
Leave allowance			1,000		...		1,375		...
Deduct—Probable savings ...			...		...		—720		...
Total ...			2,38,260		2,28,075		2,33,386		2,22,297
3. Allowances and Honoraria—									
Travelling allowance of officers Voted ...			1,500		1,200		2,300		2,662
Travelling allowance of officers *Charged*...			*1,000*		*1,000*		*1,000*		626
Ditto of establishment ...			200		200		800		776
House-rent and other fixed allowances.			...		...		1,200		52
Cost of passages (*Charged*) ...			...		...		*2,000*		1,152
Medical treatment of members of superior and non-superior civil services. Voted ...			...		...		...		...
Medical treatment ... *Charged* ...			...		*68*		...		384
Honorarium			800		550		200		1,190
Section writing			200				...		...
Other non-recurring allowances ...			...				...		...
Total ... Voted ...			2,700		1,950		4,500		4,680
Total ... *Charged* ...			*1,000*		*1,068*		*3,000*		2,162
4. Contingencies—									
Purchase of typewriters ...			500		500		850		1,000
Purchase of books, maps, periodicals and newspapers			2,000		1,500		2,300		1,618
Other non-contract contingencies...			3,000		2,500		2,800		3,124
Total non-contract contingencies ...			5,500		4,500		5,950		5,742
Pay of contingency menials ...			200		250		250		218
Other contract contingencies ...			13,800		12,500		14,150		13,823
Telegrams and other charges incurred by Reserve Bank of of India for provincial Governmet			400	...	...	...	...		...
Total Contract Contingencies ...			14,400		12,750		14,400		14,041
5 Contributions, etc.—									
Deduct—Contribution by CentralGovernment for proportionate cost of Secretariat Officer and staff dealing with Assam Rifles Voted			—2,000		—2,000		—2,000		
Deduct—Contribution ... *Charged*			*—3,000*		*—3,000*		*—3,000*		...
TOTAL—M(*a*) Civil Secretariat (Excluding Legislative Department.) Voted			2,93,792		2,81,234		2,89,246		2,93,842
TOTAL—M(*a*) ... *Charged*			*1,14,813*		*1,04,592*		*1,12,050*		*1,22,348*

SECRETARIAT AND HEADQUARTERS ESTABLISHMENT

	Numbers		Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	1937-38	1938-39	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
M(b).—CIVIL SECRETARIAT (LEGISLATIVE-DEPARTMENT)			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Pay of Establishment—									
Clerks (60—450)	6	4	8,116		8,900		9,840		8,054
Servants (15—30)	5	7	1,569		1,600		1,728		1,215
Temporary establishment ...			...		...				...
Leave allowances			215		...				...
Total ...			9,900		10,500		11,568		9,269
Honorarium			...		169		...		...
Travelling allowance of establishment			...		70		...		...
Other non-contract contingencies ...			400		200		...		2,196
TOTAL M(b).—Legislative Department			10,300		10,939		11,568		11,465
N.—PUBLIC SERVICE COMMISSION									
1. *Pay of Officers*—									
Chairman (1,750)	1	1	21,000		19,250		19,250		
Members (1,250)	2	2	30,000		27,500		27,500		
Secretary (550)	1	1	9,392		7,350		6,050		
Total ...			60,392		54,100		52,800		
2. *Pay of Establishment*—									
Clerks (30—200)	4	4	3,990		3,200		3,575		
Servants (14—20)	10	10	1,704		1,495		1,551		
Leave allowance			300		...				
Total ...			5,994		4,695		5,126		
3. *Allowances, honoraria*—									
Remuneration to Examiner and Paper setters			500		...		...		
Travelling allowance of *Officers* ...			900		1,400		600		
Travelling allowance of *Establishment* ...			400		250		400		
Total ...			1,800		1,650		1,000		
4. *Contingencies*—									
Purchase of books, maps			...		150				
Purchase of typewriter			...		395				
Other Non-contract contingencies ...			2,000		1,600		2,000		
Total Non-Contract Contingencies			2,000		2,145		2,000		
Pay of contingency menials			100		50		100		
Other contract contingencies			1,400		2,300		2,900		
Total—Contract Contingencies ...			1,500		2,350		3,000		
Total—Public Service Commission (*Charged*)			71,686		64,940		63,926		
O.—REVENUE TRIBUNAL									
1. Pay of Officers—									
Member (3,500)	1	1	42,000		38,585		38,500		
Total (*Charged*) ...			42,000		38,585		38,500		
2. Pay of Establishment—									
Clerks (50—300)	3	3	4,463		4,100		4,675		
Servants (14—25)	5	5	1,068		1,105		1,111		
Temporary establishment ...			100		25		...		
Leave allowance			500		...		...		
Total ...			6,131		5,230		5,786		
3. Allowances and honoraria—									
Travelling of officers (Charged) ...			1,500		950		1,500		
Ditto of establishment ...			500		300		500		
Cost of passage (*Charged*) ...			...		384		...		
Total ... Voted ...			500		300		500		
Total ... *Charged* ...			1,500		1,334		1,500		
4. Contingencies—									
Books, maps, etc.			50		25		...		
Purchase of typewriter			...		...		...		
Other Non-contract contingencies			350		400		3,500		
Total ...			400		425		3,500		
Pay of contingency menials and other contract contingencies ...			2,000		2,000		...		
Total Revenue Tribunal Voted			9,031		7,955		9,786		
Total Revenue Tribunal *Charged*			43,500		39,919		40,000		

SECRETARIAT AND HEADQUARTERS ESTABLISHMENT—*contd.*

	Numbers		Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	1937-38	1938-39	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
P—DIRECTOR OF LAND RECORDS, ETC.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Pay of Officers—									
Director of Land Records, etc. (1,000—2,250), +Special pay (150). Voted ...	1	1	21,797		20,698		20,698		18,144
Charged ...			...		...		...		2,790
Special Officer ...			...		1,397		...		...
Total... Voted ...			21,797		22,095		20,698		18,144
Charged ...			...		...		...		2,790
2. Pay of Establishment—									
Clerks (50—350)	12	12	19,169		19,900		18,726		21,911
Servants (14—30)	5	5	1,056		1,025		1,028		1,068
Leave allowance			679		...		600		...
Elephant establishment (11—20) ...	1	1	200		200		273		279
Total ...			21,104		21,205		20,627		23,258
3. Allowances, etc.—									
Travelling allowance of officers ...			1,800		1,800		1,200		1,625
Ditto of establishment ...			800		700		800		1,342
Honorarium			...		50		...		40
Total ...			2,600		2,550		2,000		3,007
4. Contingencies—									
Purchase of books, etc ...			80		80		80		63
Other non-contract contingencies ...			420		400		420		318
Total Non-contract contingencies ...			500		480		500		381
Pay of contingency menials ...			288		192		192		192
Other contract contingencies ...			1,712		1,800		1,808		1,828
Total Contract Contingencies ...			2,000		1,992		2,000		2,020
5. *Deduct*—Contribution payable by the Central Government for the services of the Commissioner of Income-tax Voted			—4,800		—4,800		—4,800		—4,387
Charged			...		...		...		—413
Deduct—Share transferred to 7. Land Revenue, 11 Registration and 9 Stamps. Voted			...		...		...		—42,423
Charged			...		...		...		—2,377
TOTAL Director of Land Recods, etc. Voted			43,201		43,522		41,025		...
Charged			...		...		...		...
Q.—LOCAL FUND AUDIT ESTABLISHMENT									
1—Pay of Officers—									
Examiner of Local Accounts (500—750) + S. P. (50)	1	1	8,620		9,407		9,450		10,336
Total ...			8,620		9,407		9,450		10,336
2.—Pay of Establishment—									
Auditors and Audit clerks (50—400)	15	16	33,326		33,951		33,050		31,617
Servants (3—20)	11	11	1,853		1,800		1,813		1,597
Temporary Establishment (sanctioned)			1,048		900		1,616		220
Ditto not yet "			500		...		500		...
Leave allowance									
Total ...			36,727		36,651		36,979		33,434
3.—Allowances, Honoraria, etc.—									
Travelling allowance of Officers			2,600		2,760		2,400		2,521
Establishment			10,700		10,600		10,900		9,942
Cost of medical treatment of superior non-superior Civil Services ...			...		...		...		125
Total ...			13,300		13,350		13,300		12,588
4.—Contingencies—									
Purchase of typewriter			...		...		...		...
Rates and taxes			...		...		...		...
Purchase of books, maps, etc. ...			25		25		25		24
Other non-contract contingencies ...			1,500		1,300		1,500		1,171
Total Non-contract contingencies ...			1,525		1,325		1,525		1,195
TOTAL—Local Fund Audit Establishment ... Voted			60,172		60,733		61,254		57,553
Charged			...		...		...		...

R.—COMMISSIONERS

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals 1936-37
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1—Pay of Officers—									
Commissioners (Charged) (3,000) ...	2	2	*72,000*		*70,280*		*72,000*		*73,935*
Personal Assistants (150—450) +S. P. 1(30—60)	2	2	10,149		9,800		9,779		9,608
Deduct—Amount refused by the Assembly			...		...		—9,779		...
Total ... Voted ... *Charged* ...			10,149 *72,000*		9,800 *70,280*		... *72,000*		9,608 *73,935*
2—Pay of Establishment—									
Superintendent and Clerks (50—325) +P. P. 1(10).	36	36	50,809		53,000		51,854		54,093
Servants (15—25)	21	21	4,279		4,200		4,209		4,161
Leave allowances			3,000		...		2,000		...
Temporary establishment ...			...		...		...		...
Private Estate Department—									
Clerks (50—100)+S. P. (20) and 1(5)	2	2	2,040		1,910		2,239		2,376
Leave allowances			150		...		165		...
Deduct—Amount refused by the Assembly			...		...		—60,467		...
Total ...			60,278		59,110		...		60,630
3.—Allowances and Honoraria—									
Remuneration to copyists (Charged) ...			*100*		*200*		*115*		*260*
Travelling allowance of officers Voted *Charged*			150 *300*		200 *250*		100 *300*		204 *413*
Ditto of establishment ...			1,550		1,600		1,900		1,511
House-rent and other fixed allowances. Voted *Charged*			... *6,000*		5,810 *927*		... *6,000*		... *6,103*
Cost of Passage *(Charged)*			...		...		...		*320*
Deduct—Amount refused by the Assembly					...		—2,000		...
Total ... Voted ... *Charged* ...			1,700 *6,400*		1,800 *7,187*		... *6,415*		1,715 *7,096*
4.—Contingencies—									
Rates and taxes (Charged) ...			*231*		*225*		*231*		*225*
Purchase of books, maps, periodicals and newspapers.			310		200		310		280
Other non-contract contingencies ...			986		400		990		965
Purchase of typewriters and duplicators			...		...		...		394
Deduct—Amount refused by the Assembly			...		...		—1,300		...
Total Non-contract Contingencies Voted ... *Charged* ...			1,296 *231*		600 *225*		... *231*		1,639 *225*
Pay of contingency menials ...			...		200		156		217
Other contract contingencies ...			4,600		4,800		4,744		4,418
Deduct—Amount refused by the Assembly							—4,900		...
Total Contract contingencies ...			4,600		5,000		...		4,635
Total Commissioners Voted ... *Charged* ...			*78,023 *78,631*		76,310 *77,692*		... *78,646*		78,227 *81,256*

*Refused by the Assembly and authenticated by His Excellency the Governor under section 80 of the Government of India Act, 1935.

DISTRICT ADMINISTRATION

S.—GENERAL ESTABLISHMENT	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate 1937-38 Non-excluded areas	Revised estimate 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actual 1936-37
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1—Pay of Officers—									
Deputy Commissioners — Voted (1,000—2,250)	2	3	57,900	...	79,500	...	38,454	51,200	36,606
Deputy Commissioners — *Charged (1,000—2,250)*	9	10	*1,68,050*	*50,200*	*1,35,500*	*51,200*	*1,90,513*	*25,600*	*2,40,808*
Political Officers	2	2	...	*25,800*	...	*25,895*	...	*14,000*	...
Assistant Political Officers ...	3	3	...	*18,000*	...	*14,002*	...	*6,700*	...
Police Officers employed on District Administration (325—1,450). (Charged).	*1*	*1*	...	*6,100*	...	*3,500*	...	...	*5,429*
Assistant Commissioners (450—1,350) + *Overseas pay* 2(150—250)+Special pay 1(100) (*Charged*).	*12*	*21*	*52,300*	...	*32,500*	...	*79,800*	...	*33,015*
Extra Assistant Commissioners (175—1,000).	80	83	4,35,778	*28,138*	3,97,700	*26,504*	4,31,179	*22,917*	4,28,520
Sub-Deputy Collectors	13	11	40,040	*5,520*	38,900	*5,100*	41,569	*9,138*	57,706
Special pay			...	*9,000*	...	...	...	*8,400*	...
Deduct—Probable savings. ... Voted ...			—28,778	...	...	...	—9,396	...	...
Deduct—Probable savings. ... *Charged* ...			*—10,000*	...	...	...	*—57,213*	...	...
Total ... Voted ...			5,04,940	...	5,16,100	...	5,02,106	...	5,22,826
Total ... *Charged* ...			*2,10,350*	*1,42,758*	*1,68,000*	*1,26,201*	*2,13,100*	*1,37,955*	*2,79,252*
2—Pay of Establishment—									
(*a*) Chief Office Establishment—									
Clerks (35—275)	184	196	1,61,836	*31,593*	1,67,000	*36,265*	1,53,324	*34,102*	1,80,631
Interpreters (16—40)	65	65	480	*16,266*	480	*17,250*	480	*16,864*	12,959
Political Jamadars	4	4	...	*1,974*	...	*1,820*	...	*1,895*	...
Servants (12—25)	182	161	22,262	*11,577*	22,900	*12,250*	22,111	*13,085*	25,623
Temporary establishment			8 198	*258*	4,000	*225*	2,126	*258*	5,843
Elephant establishment (14—22) ...	9	8	1,230	*734*	1,000	*743*	1,513	*716*	1,241
Leave allowances...			2,500	*1,500*	...	...	2,500	*500*	...
Deduct—Probable savings			...	...	...	...	...	...	...
Total ...			1,96,506	*63,902*	1,95,380	*68,553*	1,82,054	*67,420*	2,26,297
(*b*) Treasury Establishment—									
Clerks (35—200)...	79	82	80,931	*6,512*	78,000	*3,800*	82,639	*3,982*	84,617
Servants (12—18)	19	19	3,728	...	3,900	...	3,637	...	3,417
Potdars (16—35)	30	32	8,571	*1,253*	8,500	*1,300*	8,700	*894*	9,589
Temporary establishment			2,000	...	1,850	...	2,000	...	2,213
Leave allowance			...	...	...	...	1,000	*200*	...
Total ...			95,230	*7,765*	92,250	*5,100*	97,976	*5,076*	99,836
Total—Pay of Establishment ...			2,91,736	*71,667*	2,87,630	*73,653*	2,80,030	*72,496*	3,26,133
3—Allowances, honoraria, etc.—									
Cost of passages (Charged) ...			*3,500*	*1,500*	*8,800*	...	*3,500*	*1,500*	*15,324*
Travelling allowances of officers. — Voted ...			34,000	...	32,800	...	29,000	...	34,500
Travelling allowances of officers. — *Charged* ...			*13,000*	*12,800*	*10,800*	*11,850*	*13,000*	*10,500*	*21,250*
Ditto of establishment. — Chief Office estt. ...			2,200	*3,300*	2,000	*4,000*	1,730	*3,103*	6,711
Ditto of establishment. — Treasury estt. ...			455	...	375	...	825	...	297
Rewards to Government servants. — Voted ...			500	*65*	...	...	500	...	750
Rewards to Government servants. — *Charged* ...			...	...	...	...	...	...	...
House-rent and other fixed allowances of officers. — Voted ...			1 800	...	1,800	...	1,800	...	4,274
House-rent and other fixed allowances of officers. — *Charged* ...			...	*4,800*	...	*7,620*	*1,200*	*5,230*	*3,750*
Medical treatment of members of superior and non-superior Civil Services. — Voted ...			...	...	...	...		...	430
Medical treatment of members of superior and non-superior Civil Services. — *Charged* ...			...	...	...	...	*200*	*200*	*42*
House-rent and other fixed allowances of establishment. — Chief Office estt. ...			300	*600*	300	*560*	150	*450*	622
House-rent and other fixed allowances of establishment. — Treasury estt. ...			500	*200*	500	...	450	*450*	824
Section-writing			1,800	...	1,800	...	2,000	...	1,667
Other non-recurring allowances (*Charged*)			...	...	*500*	...	...	...	...
Total ... Voted ...			41,555	...	39,575	...	36,455	...	50,075
Total ... *Charged* ...			*16,500*	*23,265*	*20,100*	*24,030*	*18,000*	*21,400*	*40,372*

DISTRICT ADMINISTRATION—*contd.*

	Numbers		Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	1937-38	1938-39	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
4. Contingencies—			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rewards to district and village officers			800	*500*	800	*500*	820	*500*	1,708
Allowance to district and village officers for stationery			700	*140*	400	*150*	850	*150*	667
Purchase of books, maps, periodicals and newspapers			525	*225*	450	*150*	525	*225*	463
Purchase of typewriter and duplicator			1,200	...	385	*350*	700	*700*	1,050
Rates and taxes { *Chief Office estt. (Charged)*			...	...	*68*	...	*25*	...	*63*
{ *Treasury estt. (Charged)*			*158*	...	*245*	...	*200*	...	*245*
Other non-contract contingencies loss of cash.			...	...	...	...	...	...	1,668
Other non-contract contingencies ...			4,600	*3,000*	3,854	*500*	4,500	*3,000*	4,355
Purchase of tents			...	...	240	...	...	...	34
Total—Non-contract Contingencies { Voted			7,825	...	6,129	...	7,395	...	9,945
{ *Charged*			*158*	*3,865*	*313*	*1,650*	*225*	*4,575*	*308*
Pay and allowances of contingency menials. { Chief Office estt			6,000	*3,000*	5,200	*4,600*	6,000	*1,000*	7,661
{ Treasury estt.			...	...	...	...	...	...	...
Other contract contingencies. { Chief Office estt.			64,000	*12,000*	68,000	*10,500*	61,000	*17,000*	76,231
{ Treasury estt.			3,500	*500*	2,400	*150*	3,500	*500*	2,850
Total—Contract Contingencies			73,500	*15,500*	75,600	*14,250*	70,500	*18,500*	86,742
5. Contribution, etc.—									
Deduct—Contribution by the Central Government for internal immigration work in district offices			—4,000		—4,000		5,018		4,710
Deduct—Contribution payable by the Central Government for general political administration by the Political officers and for cost of Interpreters appointed for dealing with Naga Tribes in the loose area (Charged).				*—27,000*		*—27,000*		*—27,000*	*—8,000*
Deduct—Amount transferred to the deposit account of the Khasi States.			—13,400		—13,500	...	—16,000		...
Total ...			—17,400	*—27,000*	—17,500	*—27,000*	—10,982	*—27,000*	—3,290
Total General Establishment { Voted			9,02,156	...	9,07,534	...	8,85,504		9,92,431
{ *Charged*			*2,27,008*	*2,30,055*	*1,88,413*	*2,12,784*	*2,31,325*	*2,27,926*	*3,19,932*
T.—SUBDIVISIONAL ESTABLISHMENT—									
1. Pay of Establishment—									
Interpreters (12—35)—Personal pay (5)	42	42	353	*10,447*	300	*10,158*	344	*10,111*	9,892
Clerks (35—150)	106	108	83,835	*9,785*	87,000	*9,200*	85,434	*9,444*	85,242
Servants (4—18)	91	92	14,987	*2,129*	14,850	*2,107*	14,761	*2,107*	16,516
Elephant establishment (13—22) ...	9	7	1,777	...	1,525	...	2,250	...	1,596
Temporary establishment			900	*100*	1,100	*100*	900	*100*	1,418
Boat establishment			...	...	...	...	...	...	...
Leave allowances			...	...	...	...	1,500	*500*	...
Deduct—Probable savings			—1,500	*—500*	...	...	—3,000	*—1,000*	...
Total ...			1,00,352	*21,961*	1,04,775	*21,565*	1,02,189	*21,262*	1,14,664
2. Allowances and Honoraria—									
Travelling allowance			1,515	*2,420*	2,500	*1,500*	1,225	*2,550*	4,702
House-rent and other fixed allownces			800	*300*	960	*276*	800	*200*	912
Total ...			2,315	*2,720*	3,460	*1,776*	2,025	*2,750*	5,614
TOTAL Subdivisional Establishment...			1,02,667	*24,681*	1,08,235	*23,341*	1,04,214	*24,012*	1,20,278
U.—OTHER ESTABLISHMENTS									
(*a*) Process-serving Establishments—									
1—Pay of Establishment—									
Nazirs (35—120)	36	38	31,654	...	26,800	...	29,798	...	27,854
Peons (13—18)	627	628	1,10,302	*4,254*	1,07,800	*3,005*	1,09,829	*2,670*	1,08,843
Temporary Establishment			18,600	...	18,000	...	19,600	...	20,922
Deduct—Probable savings			...	...	...	...	—1,800	*—97*	...
Total ...			1,60,556	*4,254*	1,52,600	*3,005*	1,57,427	*2,573*	1,57,619

DISTRICT ADMINISTRATION—*contd.*

	Numbers		Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	1937-38	1938-39	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2. Allowances and Honoraria—									
House-rent and other fixed allowances			550	...	525	*7*	675	*25*	555
Rewards to process-serving peons			1,240	*25*	800	*10*	1,875	*25*	1,388
Travelling allowance			2,310	*75*	2,200	*25*	2,200	*100*	2,282
Total			4,100	*100*	3,525	*42*	4,750	*150*	4,225
3. Contingencies—									
Process-serving charges			16,000	...	18,800	*100*	17,600	*400*	17,067
Rates and taxes			*130*	...	...	...	...	...	...
Total—Non-contract contingencies — Voted			16,000	...	18,800	...	17,600	*400*	17,067
Total—Non-contract contingencies — *Charged...*			*130*	...	...	*100*	...	...	...
Total—Process-serving establishments. — Voted			1,80,656	...	1,74,925	...	1,79,777	...	1,78,911
Total—Process-serving establishments. — *Charged*			*130*	*4,354*	...	*3,147*	...	*3,123*	...
(*b*) Debt Conciliation Board—									
1. Pay of Establishment—									
Clerks					210				
Servants					72				
Total Pay of Establishment					282				
2. Contingencies—									
Rents					120				
Books					45				
Total contingencies ...					165				
Total Debt Conciliation Board ...					447				
(*c*) Launch Establishment, Steamer "Lindsay"—									
1. Pay of Establishment—									
Serangs, drivers, etc. (15—60) ...	10	10	2,374	*671*	2,275	*655*	2,284	*930*	1,348
Leave allowance			100	*50*	...	...	100	*150*	...
Total ...			2,474	721	2,275	*655*	2,384	*1,080*	1,348
2. Allowances and Honoraria—									
House-rent and other fixed allowances			288	...	260	...	288	...	118
Travelling allowance			20	*50*	30	*75*	30	*125*	...
Total ...			308	*50*	290	*75*	318	*125*	118
3. Contingencies—									
Uniform of crews			84	...	...	...	50	*50*	121
Repair of steamers (Dockyard services)			200	*250*	100	*320*	100	*250*	885
Other non-contract contingencies ...			...	*800*	...	*950*	...	*930*	...
Total—Non-contract contingencies			284	*1,050*	100	*1,270*	150	*1,230*	1,006
Miscellaneous—Contract Contingencies			3,000	*25*	1,800	...	3,000	*25*	3,139
Pay of contingency menials ...			...	...	...	...	...	...	...
Total—Contract Contingencies ...			3,000	*25*	1,800	...	3,000	*25*	3,139
Total Launch estt. ...			6,066	*1,846*	4,465	*2,000*	5,852	*2,460*	5,611
(*d*)—Staging Bungalow Establishment—									
1. Pay of establishment—									
Establishment and allowance (13—15)	2	2	168	*204*	175	*358*	...	*419*	665
Total ...			168	*204*	175	*358*	...	*419*	665
2. Allowances and Honoraria—									
House-rent and other fixed allowances									
Total ...									

DISTRICT ADMINISTRATION—*concld.*

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate 1937-38 Non-excluded areas	Revised estimate 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actual 1936-37
3. Contingencies—			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rents			1,500	...	1,500	...	1 500	...	1,500
Rates and Taxes (Charged)... ...			*2,771*	*159*	*2,650*	*158*	*2,540*	*155*	*2,619*
Total—Non-contract Contingencies — Voted ...			1,500	...	1,500	...	1,500	...	1,500
Total—Non-contract Contingencies — *Charged* ...			*2,771*	*159*	*2,650*	*158*	*2,540*	*155*	*2,619*
Pay of contingency menials ...			10,500	*1,500*	10,500	*1,400*	10,500	*2,000*	11,431
Other contract contingencies ...			4,000	*800*	4,200	*300*	4,000	*800*	4,720
Total—Contract Contingencies			14,500	*2,300*	14,700	*1,700*	14,500	*2,800*	16,151
4. Conribution, Etc.— Subsidy to the lessee of Nongpoh dak bungalow for servants.			...	...	25	...	...	...	300
Contribution to the Rivers Steam Navigation Company for maintenance of floating dak bungalows.			420	...	420	...	420	...	420
Ditto for maintenance of dak bungalows			...	...	...	...	...	...	...
Total ...			420	...	445	...	420	...	720
Total Staging bungalow establishment. — Voted ...			16,588	...	16,820	...	16,420	...	19,036
Total Staging bungalow establishment. — *Charged...*			*2,771*	*2,663*	*2,650*	*2,216*	*2,540*	*3,374*	*2,619*

V.—DISCRETIONARY GRANTS BY THE HEADS OF PROVINCE

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate 1937-38 Non-excluded areas	Revised estimate 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actual 1936-37
Grants by His Excellency the Governor			10,000	...	10,000	...	10,000	...	4,860
Ditto by Hon'ble Ministers ...			12,500	...	12,500	...	12,500	...	4,993
Ditto by Commissioners, etc, for economic development of rural areas.			8,000	*2,000*	15,000	...	15,000	...	...
Total			30,500	*2,000*	37,500	...	37,500	...	9,853

W.—WORKS

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate 1937-38 Non-excluded areas	Revised estimate 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actual 1936-37
(*a*) Original works— In charge of Civil Officers— 1. District Administration ...			...	...	50	...	...	...	...
2. Other Charges			...	...	...	...	...	...	...
Total (*a*) ...			...	...	50	...			...
(*b*) Repairs— Repairs— 1. District Administration ...			200	*50*	200	*50*	200	*50*	248
2. Other Charges			...	...	...	...	...	...	...
Total (*b*) ...			200	*50*	200	*50*	200	*50*	248
Total Works — Voted ...			200	...	250	...	200	...	248
Total Works — *Charged* ...			...	*50*	...	*50*	...	*50*	...

X.—CHARGES IN ENGLAND

	Numbers		Budget estimate, 1938-39		Revised estimates, 1937-38		Budget estimates, 1937-38		Actuals, 1936-37
	1937-38	1938-39	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(*a*) Expenditure of High Commissioner for India—									
Leave salaries and deputation pay. Voted ...			17,000		2,120				
Leave salaries and deputation pay. *Charged* ...			*48,667*		*1,21,893*		*1,08,667*		
Sterling overseas pay (*Charged*) ...			*60,000*		*61,120*		*53,333*		
Stores for India			54		53		53		
Miscellaneous allowances, etc., of selected candidates for I. C. S. (*Charged*).			*9,120*		*8,333*		*7,000*		
Local Government's share of the cost of the High Commissioner's establishment.			16,000		16,000		14,000		
Motor cars for Governor (*Charged*) ...			...		*6,693*		*12,000*		
Total (*a*) ... Voted ...			33,054		18,173		14,053		
Total (*a*) ... *Charged* ...			*1,17,787*		*1,98,039*		*1,81,000*		
(*b*) Expenditure of the Secretary of State for India—									
Leave salaries ... Voted ...			...		...		1,800		
Leave salaries ... *Charged* ...			...		...		*2,680*		
Subvention to Universities for training of I. C. S., probationers.			2,440		2,160		...		
Equipment allowances of Governor (*Charged*)			...		...		...		
Other charges			...		...		...		
Total (*b*) ... Voted ...			2,440		2,160		1,800		
Total (*b*) ... *Charged* ...			...		...		*2,680*		
Total charges in England... Voted...			35,494		20,333		15,853		
Total charges in England... *Charged*			*1,17,787*		*1,98,039*		*1,83,680*		

GRANT No. 10.

CHARGES ON ACCOUNT OF ADMINISTRATION OF JUSTICE

[HEAD OF ACCOUNT—27.—ADMINISTRATION OF JUSTICE.]

I.—ESTIMATE of the amount required in the year ending March 31, 1939, to defray the expenses in connection with the administration of Justice.

Voted :—Rupees six lakhs and sixty thousand.

Charged :—Rupees three lakhs eleven thousand and four hundred.

II.—Sub-heads under which this grant will be accounted for by the JUDICIAL AND LEGISLATIVE DEPARTMENTS :—

—	Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areae	Non-excluded areas	Excluded areas	
HIGH COURTS	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Share cost for the maintenance of the Calcutta High Court (Charged).	*1,31,000*		*1,30,620*		*1,30,620*		1,31,522
B.—LAW OFFICERS							
(a) English Law Officers—							
1. Allowances and honoraria (Charged)	*3,000*		*5,857*				
2. Pay of Establishment (Voted)	550		...				
Total B (a) Voted ...	550		...				
Total B (a) *Charged* ...	*3,000*		*5,857*				
(b) Legal Remembrancers, etc.—							
1. Pay of officers (Charged)	*28,800*		*28,555*		*28,418*		*27,818*
2. Allowances and honoraria Voted ...	...		...		...		...
2. Allowances and honoraria *Charged* ...	*100*		*244*		*100*		*1,084*
3. Contingencies	1,050		1,300		1,300		1,513
4. Grants-in-aid, contribution, etc. (Charged) ...	*600*		*803*		*600*		*600*
Total B (b) Voted ...	1,050		1,300		1,300		1,513
Total B (b) *Charged* ...	*29,500*		*29,602*		*29,118*		*29,502*
(c) Mofussil Establishment—							
1. Pay of establishment	8,706		8,600		8,976		8,677
2. Allowances and honoraria	21,800		22,550		23,350		21,612
3. Contingencies	9,000		10,000		10,000		8,922
4. Grants-in-aid, contribution, etc. (Charged) ...	*11,000*		*13,760*		*13,760*		*10,347*
Total B (c) ... Voted ...	39,506		41,150		42,326		49,558
Total B (c) ... *Charged* ...	*11 000*		*13,760*		*13,760*		...
Deduct—Recoveries from Central Government for services rendered	—4 000		—4,000		—4,000		—3,347
Total—Law Officers ... Voted ...	37,106		38,450		39,626		47,724
Total—Law Officers ... *Charged* ...	*43,500*		*49,219*		*42,878*		*29,502*
C.—Administrator General and Official Trustee ...	1,552		1,522		1,716		1,721
CIVIL AND SESSIONS COURTS							
D.—District and Sessions Judges—							
1. Pay of officers ... ... Voted ...	1,09,028		1,10,882		1,09,405		1,14,585
1. Pay of officers ... ... *Charged* ...	*71,400*		*70,888*		*75,300*		*73,926*
2. Pay of establishment	1,24,804		1,24,700		1,26,959		1,30,584
3. Allowances and honoraria ... Voted ...	9,500		8,400		10,000		9,757
3. Allowances and honoraria ... *Charged* ...	*21,500*		*21,000*		*21,500*		*21,891*
4. Contingencies ... Voted ...	62 459		60,300		73,300		59,789
4. Contingencies ... *Charged*...	*4,060*		*3,415*		*3,415*		*2,140*
5. Grants-in-aid, contribution, etc. (*Charged*)	*1,200*		*1,160*		*1,200*		*1,238*
(Voted) ...	...		...		...		1,816
Total E Voted ...	3,05,791		3,04,282		3,19,664		3,16,531
Total E *Charged* ...	*98,160*		*96,463*		*1,01,415*		*99,195*
E.—Special Tribunal ... ... Voted ...	...		...		...		53
E.—Special Tribunal ... ... *Charged* ...	...		...		...		...

	Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
CIVIL AND SESSIONS COURTS—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
F.—Process-serving Establishment	45,757		45,381		46,259		47,046
G.—Deputy Commissioner's Civil Court Establishment. — Voted ...	33,571	...	32,154		34,011	...	32,746
G.—Deputy Commissioner's Civil Court Establishment. — *Charged* ...	*7,300*	*10*	*7,000*		*7,000*	*10*	*7,365*
H.—Subdivisional Civil Court Establishment. — Voted ...	14,702		14,600	...	14,430		14,354
H.—Subdivisional Civil Court Establishment. — *Charged* ...	*2,800*		*2,400*	*20*	*3,000*		*2,894*
TOTAL—Civil and Sessions Courts — Voted ...	3,99,821	...	3,96,417	...	4,14,364	...	4,10,730
TOTAL—Civil and Sessions Courts — *Charged* ...	*1,08,260*	*10*	*1,05,863*	*20*	*1,11,415*	*10*	*1,09,454*
I.—Criminal Courts—							
1. Pay of establishment	1,34,470	...	1,30,700	...	1,37,303	...	1,34,911
2. Allowances and honoraria — Voted ...	4,000	...	3,676	...	3,800	...	4,518
2. Allowances and honoraria — *Charged* ...	*13,000*	*310*	*13,800*	*50*	*11,800*	*203*	*13,145*
3. Contingencies ... ... — Voted ...	84,820	...	84,095	...	93,235	...	88,091
3. Contingencies ... ... — *Charged* ...	*218*	*714*	*205*	*630*	*205*	*762*	*225*
4. *Deduct.*—Amount transferred to the Deposit Account of the Khasi States	—2,000	...	—2,000	...	—2,000	...	...
TOTAL—Criminal Courts ... — Voted ...	2,21,290	...	2,16,471	...	2,32,338	...	2,27,520
TOTAL—Criminal Courts ... — *Charged* ...	*13,218*	*1,024*	*14,005*	*680*	*12,005*	*966*	*13,370*
J.—PLEADERSHIP AND MUKTEARSHIP EXAMINATION CHARGES	100		100		100		46
K.—LOSS BY EXCHANGE ON ENGLISH TRANSACTIONS. — Voted ...							—4
K.—LOSS BY EXCHANGE ON ENGLISH TRANSACTIONS. — *Charged* ...							—38
L.—WORKS—							
Original works							
Repairs	100		100		100		
Total works ... — Voted ...	100		100		100		
Total works ... — *Charged* ...	...		...		...		
M.—CHARGES IN ENGLAND ... — Voted ...	...		...		...		
M.—CHARGES IN ENGLAND ... — *Charged* ...	*14,400*		*39,133*		*21,266*		
For rounding ... — Voted ...	+31	...	...		—44	...	
For rounding ... — *Charged* ...	*+22*	*—34*	...		*+16*	*+24*	
GRAND TOTAL ... — Voted ...	6,60,000	...	6,53,060	...	6,88,200	...	8,19,259
GRAND TOTAL ... — *Charged* ...	*3,10,400*	*1,000*	*3,38,840*	*700*	*3,18,200*	*1,000*	*1,52,288*

III—Details of the foregoing—*See* following pages

B.—LAW OFFICERS

	Numbers		Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	1937-38	1938-39	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(*a*).—English Law Officers (*Charged*)...									
Allowances and Honoraria, etc :—									
Retaining fees (*Charged*)			3,000		1,575				
Travelling allowance to officers (*Charged*)			...		202		...		
Fees to Advocate General (*Charged*)...			...		4,080		...		
Pay of Establishment			550		...		...		
Total (*a*) Voted ...			550		...				
Total (*a*) *Charged* ...			*3,000*		*5,857*				
(*b*).—Legal Remembrancer—									
1. Pay of Officers—									
Legal Remembrancer, etc. [*1,000—2,250+ J.P.* (*150*)] (*Charged*)	*1*	*1*	*28,800*		*28,555*		*28,418*		*27,818*
Total (*Charged*) ...			*28,800*		*28,555*		*28,418*		*27,818*
2. Allowances and Honoraria—									
Travelling allowance (*Charged*) ...			*100*		*229*		*100*		*1,084*
Medical treatment of members of superior and non-superior Civil Service.			...		15		...		...
Total (*Charged*) ...			*100*		*244*		*100*		*1,084*
3. Contingencies—									
Purchase of books, maps, etc. ...			750		1,000		1,000		724
Other non-contract contingencies ...			300		300		300		789
Total ...			1,050		1,300		1,300		1,513
4. Grants-in-aid and Contribution—									
Contribution for passages of officers transferred to and from other Governments, Departments, etc. (*Charged*) ...			*600*		*803*		*600*		*600*
TOTAL, Legal Remembrancer, etc. Voted ...			1,050		1,300		1,300		1,513
TOTAL, Legal Remembrancer, etc. *Charged* ...			*29,500*		*29,602*		*29,118*		*29,502*
(*c*).—Mofussil Establishment—									
1. Pay of Establishment—									
Establishment allowance (13—100)...	8	8	3,086		3,080		3,056		3,032
Leave allowance			100		...		100		...
Retaining fees to Government Pleaders (30—100)	11	11	5,520		5,520		5,820		5,645
TOTAL ...			8,706		8,600		8,976		8,677
2. Allowances and Honoraria—									
Travelling allowance of officers ...			250		500		300		248
Travelling allowance of establishment			50		50		50		39
Fees to Government Pleaders ...			21,500		22,000		23,000		21,325
Total ...			21,800		22,550		23,350		21,612
3. Contingencies—									
Fees to other Pleaders			9,000		10,000		14,000		8,922
Deduct—Amount reduced by Assembly					...		—4,000		...
Total ...			9,000		10,000		10,000		8,922
Grants-in-aid, etc.—									
Contributions for services rendered by law officers of Bengal (*Charged*) ...			*11,000*		*13,760*		*13,760*		*10,347*
Total (*Charged*) ...			*11,000*		*13,760*		*13,760*		*10,347*
TOTAL—Mofussil Establishment. Voted ...			39,506		41,150		42,326		49,553
TOTAL—Mofussil Establishment. *Charged* ...			*11,000*		*13,760*		*13,760*		...

C.—ADMINISTRATOR GENERAL AND OFFICIAL TRUSTEE

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Pay of Establishment— Clerks (90—150)	1	1	1,432		1,402		1,596		1,611
Total ...			1,432		1,402		1,596		1,611
2. Allowances and Honoraria— House-rent and other fixed allowances			120		120		120		110
Total ...			120		120		120		110
TOTAL—Administrator General, etc.			1,552		1,522		1,716		1,721

CIVIL AND SESSIONS COURTS

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
D.—DISTRICT AND SESSIONS JUDGES									
1. Pay of Officers—									
District and Sessions Judges + Judicial pay (150) each. Voted 1,250-2,250	1		...		16,200		15,300		18,594
Charged (1,000—2,250)	*2*	*2*	*71,400*		*70,888*		*60,000*		*73,926*
Assistant Sessions and Subordinate Judges (275—850).	3	3	30,000		34,682		30,600		34,570
Munsifs (275—850)	10	10	57,578		60,000		58,505		61,421
Additional temporary officers. Voted ...	1	2	21,450				5,100		...
Additional temporary officers. *Charged* ...	*1*		...				*15,300*		...
Special officers							...		...
Deduct—Amount reduced by Assembly							—100		...
Deduct—Probable savings							...		...
Total Voted ...			1,09,028		1,10,882		1,09,405(*a*)		1,14,585
Total *Charged* ...			*71,400*		*70,888*		*75,300*		*73,926*
2. Pay of Establishment—									
Clerks (35—250)...	114	116	1,11,094		1,09,677		1,11,542		1,15,156
Servants (12—19)	43	44	8,110		8,200		7,953		7,927
Temporary Establishment... ...			5,600		6,823		7,464		7,501
Total ...			1,24,804		1,24,700		1,26,959		1,30,584
3. Allowances and Honoraria—									
Travelling allowance of officers Voted ...			5,000		4,500		5,800		5,035
Travelling allowance of officers *Charged* ...			*3,500*		*3,000*		*3,500*		*4,259*
Travelling allowance of establishment			4,300		3,800		4,000		4,494
Section writing			200		100		200		228
Remuneration to copyists (*Charged*) ...			*18,000*		*18,000*		*18,000*		*17,632*
Total Voted ...			9,500		8,400		10,000		9,757
Total *Charged* ...			*21,500*		*21,000*		*21,500*		*21,891*
4. Grants-in-aid and Contribution, etc.—									
Contribution for passages of officers transferred to and from other Governments, Departments, etc. (Charged) ...			*1,200*		*1,160*		*1,200*		*1,238*
Contribution for leave salary (Voted)			...		...		...		1,816
5. Contingencies—									
Allowances to Jurors and Assessors...			24,000		22,000		28,000		22,931
Diet and road money to witnesses ...			20,000		20,000		27,000		20,061
Rates and taxes (*Charged*) ...			*4,060*		*3,415*		*3,415*		*2,140*
Purchase of typewriters			...		...		...		...
Purchase of books, maps, etc. ...			850		800		800		787
Other non-contract Contingencies ...			225		200		200		219
Charges for transmission of land-lord fees.			3,200		3,200		3,200		...
TOTAL—Non-contract contingencies Voted ...			48,275		46,200		59,200		43,998
TOTAL—Non-contract contingencies *Charged* ...			*4,060*		*3,415*		*3,415*		*2,140*
Pay of contingency menials ...			2,184		2,257		12,316		1,964
Other contract contingencies ...			12,000		11,843		1,784		13,827
Total—Contract Contingencies ...			14,184		14,100		14,100		15,791
TOTAL—District and Sessions Judges Voted ...			3,05,791		3,04,282		3,19,664		3,16,531
TOTAL—District and Sessions Judges *Charged* ...			*98,160*		*96,463*		*1,01,415*		*99,195*

E.—SPECIAL TRIBUNAL

	Numbers		Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	1937-38	1938-39	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
1. Pay of officers—			Rs.	R .	Rs.	Rs.	Rs.	Rs.	Rs.
Commissioner									
TOTAL—Pay of officers ...									
2. Pay of establishments—									
Temporary establishments ...									
Total ...									
3. Allowances and Honoraria—									
Travelling allowance of officers ...									
Travelling allowance of establishment									
Allowances to Commissioners ...									
4. Grant-in-aid, Contribution, etc.—									
Contribution for passages of officers transferred									
Total ...									
5. Contingencies									
TOTAL—Special Tribunal { Voted									
Charged									

CIVIL AND SESSIONS COURTS—*concld.*

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals 1937-38,
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
F.—PROCESS-SERVING ESTABLISHMENT									
1. Pay of Establishment—									
Nazirs and naib nazirs (35—180) ...	11	11	11,740	...	11,559	...	11,532	...	11,580
Servants (12—17)	164	158	29,542	...	29,322	...	30,227	...	30,746
Deduct—Probable Savings ...			...	...	...	...	...	...	...
Total ...			41,282	...	40,881	...	41,759	...	42,326
2. Allowances and Honoraria—									
Travelling allowance of establishment			275	...	300	...	300	...	268
3. Contingencies—									
Process-serving charges			4,200	...	4,200	...	4,200	...	4,452
Total ...			4,200	...	4,200	...	4,200	...	4,452
TOTAL—Process-serving Establishment			45,757	...	45,381	...	46,259	...	47,046
G.—DEPUTY COMMISSIONERS' CIVIL COURT ESTABLISHMENTS									
1. Pay of Establishment—									
Clerks and probationers (35—100)	38	37	32,400	...	31,000	...	32,863	...	31,566
Servants (13—18)	6	6	1,151	...	1,134	...	1,128	...	1,116
Deduct—Probable Savings ...			...	...	...	...	...	...	...
Total ...			33,551	...	32,134	...	33,991	...	32,682
Allowances and Honoraria—									
Travelling allowance			20	...	20	...	20	...	64
Remuneration to copyists (Charged) ...			*7,300*	*10*	*7,000*	...	*7,000*	*10*	*7,365*
Total Voted			20	...	20	...	20	...	64
Total *Charged*			*7,300*	*10*	*7,000*	...	*7,000*	*10*	*7,365*
TOTAL—Deputy Commissioners' Civil Court Establishments. Voted			33,571	...	32,154	...	34,011	...	32,746
TOTAL—Deputy Commissioners' Civil Court Establishments. *Charged*			*7,300*	*10*	*7,000*	...	*7,000*	*10*	*7,365*
H.—SUBDIVISIONAL CIVIL COURT ESTABLISHMENTS									
1. Pay of Establishment—									
Clerks (35—100)...	17	17	14,697	...	14,600	...	14,430	...	14,292
Servants (11—15)			...	...	...	...	...	...	...
Temporary establishment			...	...	...	...	...	...	...
Leave allowances			...	...	...	...	...	...	...
Total ...			14,697	...	14,600	...	14,430	...	14,292
2. Allowances and Honoraria—									
Travelling allowance			5	...	...	...	...	...	62
Remuneration to copyists (Charged) ...			*2,800*	...	*2,400*	*20*	*3,000*	...	*2,894*
Total Voted ...			5	...	...	...	...	...	62
Total *Charged* ...			*2,800*	...	*2,400*	*20*	*3,000*	...	*2,894*
TOTAL—Subdivisional Civil Court Establishments. Voted			14,702	...	14,600	...	14,430	...	14,354
TOTAL—Subdivisional Civil Court Establishments. *Charged*			*2,800*	...	*2,400*	*20*	*3,000*	...	*2,894*

CRIMINAL COURTS

	Numbers		Budget estimate, 1938-39		Reveised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	1937-38	1938-39	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
I.—CRIMINAL COURTS			Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Pay of establishment—									
(a) Chief Office and Honorary Magistrates' Establishment—									
Clerks and Probationers (35—100)...	144	138	1,18,093	...	1,14,600	...	1,22,630	...	1,18,511
Interpreter (18)	1	1	240	...	...	...	234	...	209
Servants (13—19)	28	26	5,137	...	5,400	...	5,163	...	5,068
Temporary Establishment (20—35)...			11,000	...	10,700	...	9,276	...	11,123
Total ...			1,34,470	...	1,30,700		1,37,303		1,34,911
2. Allowances and honoraria—									
Travelling allowance of establishments			1,080	...	1,200	...	900	...	1,814
Travelling allowance of officers ...			200	...	200	...	200	...	170
Remuneration to copyists (Charged) ...			*13,000*	*110*	*13,800*	*50*	*11,800*	*200*	*13,145*
Section-writing			1,150	*150*	1,400	...	1,300	...	1,216
Fees for examination of questioned documents			150	...	150	...	150	...	...
Fees for blood-stain cases ...			1,250	...	656	...	1,100	...	1,100
House rent and other fixed allowances			...	...	70	...	150	*3*	218
Fees for *post-mortem* examination ...			170	*50*	...	...		...	...
Total ... Voted			4,000	...	3,676	...	3,800		4,518
Total ... *Charged*			*13,000*	*310*	*13,800*	*50*	*11,800*	*203*	*13,145*
3. Contingencies—									
Diet and road money to witnesses ...			68,000	*500*	67,000	500	77,000	*500*	67,008
Hospital expenses of wounded persons			3,400	*20*	3,500	...	3,000	*10*	3,608
Purchase of typewriters			...	...	...	...	...	...	...
Rates and taxes (Charged) ...			*218*	*14*	*205*	*14*	*205*	*13*	*225*
Purchase of books, maps, periodicals and newspapers			220	*30*	235	...	235	...	197
Other non-contract contingencies ...			6,000	*100*	6,400	96	6,000	*200*	5,967
Loss of cash			...	...	...	...	...	...	3,901
Total—Non-contract contingencies ... Voted ...			77,620	...	77,135	...	86,235	...	80,681
Total—Non-contract contingencies ... *Charged* ...			*218*	*664*	*205*	*610*	*205*	*723*	*225*
Pay of contingency menials ...			200	...	90	...	...	...	178
Other contract contingencies ...			7,000	*50*	6,870	20	7,000	*40*	*7,232*
Total—Contract Contingencies ...			7,200	*50*	6,960	20	7,000	*40*	7,410
4. *Deduct*—Amount transferred to the Deposit Account of the Khasi States.			—2,000	...	—2,000	...	—2,000	...	...
Total—Criminal Courts Voted ...			2,21,290	...	2,16,471	...	2,32,338	...	2,27,520
Total—Criminal Courts *Charged* ...			*13,218*	*1,024*	*14,005*	*680*	*12,005*	*966*	*13,370*

L.—WORKS

Original works— In charge of Civil Officers ...			...	...	...	...	...	...	...
Repairs			...	...	100	...	100	...	...
Total ...			...	...	100	...	100	...	...

M.—CHARGES IN ENGLAND

Expenditure for the High Commissioner for India			...	...	...	...	...	...	...
Leave salaries and deputation pay (*Charged*)			...	...	*24,467*	...	*11,666*	...	...
Sterling overseas pay (*Charged*) ...			*14,400*	...	*14,666*	...	*9,600*	...	...
Total ... Voted ...			...	...	...	...	...	...	...
Total ... *Charged* ...			*14,400*	...	*39,133*	...	*21,266*	...	...

GRANT No. 11

CHARGES ON ACCOUNT OF JAILS.

[HEAD OF ACCOUNT—28.—JAILS AND CONVICT SETTLEMENTS]

I.—ESTIMATE of the amount required in the year ending March 31, 1939, to defray the expenses in connection with the administration of the Jail Department.

Voted :—Rupees four lakhs sixty-five thousand and four hundred.

Charged :—Rupees thirty-four thousand and six hundred.

II.—Sub-heads under which this grant will be accounted for by the JAIL DEPARTMENT:—

	Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
JAILS	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—District Jails—							
Add—3/8 Share transferred from Medical — Voted ...	...	...	...	...	...	...	18,261
Add—3/8 Share transferred from Medical — *Charged* ...	...	...	...	...	...	...	*13,474*
1. Pay of officers ... Voted ...	5,028	...	5,900	...	4,668	...	6,954
1. Pay of officers ... *Charged* ...	*9,000*	...	*8,600*	...	*9,000*	...	*7,237*
2. Pay of establishment	1,68,748	*6,516*	1,61,650	*6,498*	1,65,831	*6,340*	1,66,152
3. Allowances and honoraria	8,100	*1,395*	*6,850*	*1,300*	7,500	*1,401*	9,842
4. Grants-in-aid, contribution, etc. ...	1,000	...	...	...	...	...	...
5. Contingencies — Voted	2,20,225	...	2,09,100	...	2,23,610	...	2,22,389
5. Contingencies — *Charged*	*11,000*	*2,950*	*9,000*	*2,635*	*9,000*	*2,240*	9,535
Total A ... Voted ...	4,03,101	...	3,83,500	...	4,01,609	...	4,23,598
Total A ... *Charged* ...	*20,000*	*10,861*	*17,600*	*10,433*	*18,000*	*9,990*	*30,246*
B.—Charges for Police Custody — Voted ...	16,001	...	16,065	...	16,403	...	17,435
B.—Charges for Police Custody — *Charged* ...	*702*	*1,380*	*625*	*1,354*	482	*1,087*	*627*
C.—Contribution to other Governments for maintenance of long-term prisoners— Bengal, the Punjab and Andamans ...	...	...	400	...	1,100	...	1,141
TOTAL—Jails ... Voted ...	4,19,102	...	3,99,965	...	4,19,112	...	4,42,174
TOTAL—Jails ... *Charged* ...	*20,702*	*12,241*	*18,225*	*11,787*	*18,482*	*11,077*	*30,873*
D.—Jail Manufactures	77,750	*360*	75,106	500	77,690	*340*	78,326
Deduct—Recoveries from Jails	—36,000	*—50*	—37,000	*—100*	—40,000	*—25*	—37,035
Deduct—Recoveries from other Departments of Governments.	—16,000	*—10*	—15,000	...	—18,000	...	—15,399
Total D	25,750	*300*	23,106	*400*	19,690	*315*	25,892
E.—Works—							
(*a*) Original Works—							
1. Jails	15,000	...	15,000	...	15,000	...	19,542
2. Charges for Police custody	...	...	...	...	...	...	...
Total (*a*)	15,000	...	15,000	...	15,000	...	19,542
(*b*) Repairs—							
1. Jails ... Voted	5,450	*50*	5,100	...	5,450	...	5,213
1. Jails ... *Charged*	*1,300*	*50*	*500*	...	*750*	*50*	573
2. Charges for police custody	50	...	50	...	50	...	55
Total (*b*) — Voted	5,500	...	5,150	...	5,500	...	5,268
Total (*b*) — *Charged*	*1,300*	*100*	*500*	...	*750*	*50*	*573*
Total Works ... ... Voted ...	20,500	...	20,150	...	20,500	...	24,810
Total Works ... ... *Charged* ...	*1,300*	*100*	*500*	...	*750*	*50*	*573*
F.—Charges in England ... Voted ...	...	...	...	...	...	...	...
F.—Charges in England ... *Charged* ...	...	...	*267*	...	*267*	...	...
Loss or gain by exchange (*Charged*) ...	...	...	...	...	...	...	*—1*
For rounding ... Voted ...	+48	...	...	...	—2	...	...
For rounding ... *Charged* ...	—2	*—41*	...	...	*+1*	*—42*	...
GRAND TOTAL ... Voted ...	4,65,400	...	4,43,221	...	4,59,300	...	4,92,876
GRAND TOTAL ... *Charged* ...	*22,000*	*12,600*	*18,992*	*12,187*	*19,500*	*11,400*	*31,445*

III.—Details of the foregoing :—*See* following pages

JAILS

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—DISTRICT JAILS.									
Add ⅝ths share transferred from medical. Voted ...			...	...	...	...	...	...	18,261
Add ⅝ths share transferred from medical. *Charged* ...			...	...	...	...	...	...	*13,474*
1. Pay of officers—									
Superintendents' allowances Voted (30—50)	2	7	4,500	...	2,400	...	1,500	...	4,139
Superintendents' allowances *Charged (50—150)*	7	7	*9,000*	...	*8,600*	...	*9,000*	...	*7,237*
Allowance to Assistant Surgeons (12—20)	8	3	528	...	3,500	...	3,168	...	2,815
Total Voted ...			5,028	...	5,900	...	4,668	...	6,954
Total *Charged* ...			*9,000*	...	*8,600*	...	*9,000*	...	*7,237*
2. Pay of establishment—									
Jailors and Assistant Jailors (60—300)	44	46	62,236	*2,450*	59,900	*2,343*	60,675	*2,338*	60,706
Clerical Establishment			...	...	...	...	...	...	108
Medical establishment (30—200)+ Allowances (5—10).	20	22	15,369	*240*	14,300	...	14,955	...	14,338
Charge allowance of Sub-Assistant Surgeons.			200		...	...	500	*240*	614
Warders' establishment (20—50) ...	297	310	83,443	*3,776*	82,450	*3,955*	82,151	*3,712*	84,700
Temporary establishment (including Jail teachers)			7,500	*50*	5,000	*200*	7,550	*50*	5,686
Total ...			1,68,748	*6,516*	1,61,650	*6,498*	1,65,831	*6,340*	1,66,152
3. Allowances and Honoraria—									
Travelling allowance of establishment			3,600	*270*	3,000	*250*	3,000	*150*	4,112
House rent and other fixed allowances			3,500	*1,100*	3,650	*1,050*	3,500	*1,260*	3,703
Rewards to Government servants ...			1,000	*25*	...	...	1,000	...	1,000
Allowance to Police Armours ...			...	...	...	...	...	...	125
Honoraria to Religious Instructor ...			...	...	...	...	...	...	902
Medical treatment of members of superior and non-superior Civil Services.			...	...	200	...	...	...	...
Total ...			8,100	*1,395*	6,850	*1,300*	7,500	*1,410*	9,842

JAILS—*contd.*

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4. Grant-in-aid, contribution, etc., to discharged prisoners' fund ...			1,000				...		
5. Contingencies—									
(*i*) Non-contract—									
Rations			1,39,000	*1,350*	1,27,000	*1,350*	1,39,000	*1,000*	1,38,299
Hospital charges			13,400	*200*	11,700	*100*	13,850	*150*	13.584
Clothing and bedding of prisoners			17,000	*200*	19,000	*200*	19,600	*150*	16,912
Charges for moving prisoners ...			12,500	*100*	12,000	*100*	13,600	*140*	12,238
Extraordinary charges for live-stock, tools and plant			5,000	*100*	4,500	*50*	5,000	*50*	5,1?4
Uniform and equipment of warders			6,000	*300*	5,650	*200*	5,700	*300*	6,408
Purchase of typewriters			425	...	...	...	...	...	...
Purchase of books, maps etc. ...			300	...	250	...	300	...	...
Rates and taxes (Charged) ...			*11000*	...	*9,000*	...	*9,000*	...	*9,535*
Other non-contract contingencies...			4,000	*100*	6,300	*125*	3,960	*40*	6,140
Total (*i*) Voted ...			1,97,625	...	1,86,400	...	2,01,01(		1,?8,755
Total (*i*) *Charged* ...			*11,000*	*2,350*	*9,000*	*2,125*	*9,000*	*1,830*	*9,535*
(*ii*) Contract—									
Sanitation charges			2,600	*200*	2,600	*100*	2,600	*200*	2,757
Dietary charges			2,000	...	2,300	*60*	2,000	...	2,487
Miscellaneous services and supplies			4,000	*200*	4,500	*100*	13,000	*110*	3,923
Other contract contingencies ...			14,000	*200*	13,300	*250*	5,000	*100*	14,467
Total (*ii*) ...			22,600	*600*	22,700	*510*	22,600	*410*	23,634
Total—District Jails Voted ...			4,03,101		3,83,500	...	4,01,609	...	4,23,598
Total—District Jails *Charged* ...			*20,000*	*10,861*	*17,600*	*10,433*	*18,000*	*9,990*	*30,246*
B.—CHARGES FOR POLICE CUSTODY									
1. Pay of Officers—									
Deputy Superintendents' allowances (10—12)	5	5	360	*240*	350	*240*	360	*240*	564
Total ...			360	*240*	350	*240*	360	*240*	564
2. Pay of Establishment—									
Deputy Superintendent			...	...	...	...	...	...	...
Allowance to clerks for doing clerical work (10).	4	4	480	...	480	...	480	...	490
Allowance to Sub-Assistant Surgeons (10)	1	1	...	*120*	...	...	120	...	156
Warders, menials and others (20—30)...	15	15	4,696	...	4,425	*117*	4,450	...	4,576
Temporary warders			65	...	60	...	170	...	180
Leave allowance			...	...	...	...	...	...	...
Deduct—Probable savings			...	...	...	...	...	...	...
Total ...			5,241	*120*	4,965	*117*	5,220		5,402
3. Allowances and Honoraria—									
Travelling allowance of establishment			100	...	50	...	100	...	91
House rent and other fixed allowances			500	...	530	...	500	...	532
Total ...			600	...	580	...	600	...	623

JAILS—*concld.*

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
			Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
B.—CHARGES FOR POLICE CUSTODY—*contd.*									
4. Contingencies—Non-contract—									
Diet and conveyance of undertrial prisoners.			8,950	*850*	9,350	*950*	9,363	*700*	10,000
Feed and keep of hillmen convicted of crime—									
Rates and taxes (*Charged*)			*702*	*47*	*625*	*47*	*482*	*42*	*627*
Other non-contract contingencies ...			850	*123*	820	...	860	*105*	846
Total Voted ...			9,800	...	10,170	...	10,223	...	10,846
Total *Charged* ...			*702*	*1,020*	*625*	*997*	*482*	*847*	*627*
Total—Charges for Police Custody Voted ...			16,001	...	16,065	...	16,403	...	17,435
Total—Charges for Police Custody *Charged* ...			*702*	*1,380*	*625*	*1,354*	*482*	*1,087*	*627*

D.—JAIL MANUFACTURES

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
1. Pay of Establishment—									
Temporary establishment			1,600		900		1,600	...	1,845
2. Allowances and Honoraria—									
House rent and other fixed allowances									
3. Contingencies—									
Miscellaneous manufactures ...			2,200	*50*	2,300	...	2,000	*10*	2,153
Cost of machinery, tools and plant ...			700	*10*	600	...	590	*10*	591
Purchase of raw materials			73,000	*300*	71,000	*500*	73,000	*320*	73,494
Other non-contract contingencies ...			250	...	306	...	500	...	243
Total ...			76,150	*360*	74,206	*500*	76,090	*340*	76,481
Deduct—Recoveries from Jails ...			—36,000	*—50*	—37,000	*—100*	—40,000	*—25*	—37,035
Deduct—Recoveries from other Departments of Government.			—16,000	*—10*	—15,000	...	—18,000	...	—15,399
Total—Jail Manufactures			25,750	*300*	23,106	*400*	19,690	*315*	25,892

E.—WORKS

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
(*a*) Original Works—									
In charge of Civil Officers—									
1. Jails			15,000	...	15,000		15,000		19,542
2. Charges for police custody ...			...	...	...		...		...
Total (*a*) ...			15,000	...	15,000		15,000		19,542
(*b*) Repairs—									
1. Jails Repairs			5,450	*50*	5,100		5,450	*50*	5,213
1. Jails *Rates and taxes* (*Charged*)			*1,300*	*50*	*500*		*750*	...	*573*
2. Charges for police custody ...			50	...	50		50	...	55
Total (*b*) Voted			5,500	...	5,150		5,500	...	5,268
Total (*b*) *Charged*			*1,300*	*100*	*500*		*750*	*50*	*573*
Total works Voted ...			20,500	...	20,150		20,500	...	24,810
Total works *Charged* ...			*1,300*	*100*	*500*		*750*	*50*	*573*

F.—CHARGES IN ENGLAND

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
Expenditure of the High Commissioner for India—Other charges (*Charged*) ...					*267*		*267*		
Total (*Charged*) ...					*267*		*267*		

GRANT No. 12.

CHARGES ON ACCOUNT OF POLICE

[HEAD OF ACCOUNT—29.—POLICE.]

I.—ESTIMATE of the amount required for the year ending March 31, 1939, to defray the expenses in connection with the administration of the Civil Police Department.

Voted :—Rupees twenty-two lakhs, thirty-eight thousand and two hundred.

Charged :—Rupees eight lakhs, forty-one thousand and nine hundred.

II.—Sub-heads under which this grant will be accounted for by the POLICE DEPARTMENT :—

	Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—SUPERINTENDENCE—							
1. Pay of officers ... Voted ...	...		...		...		...
Charged ...	*41,375*		*41,623*		*43,580*		*41,961*
2. Pay of establishment	38,033		36,504		36,383		35,816
3. Allowances and honoraria Voted ...	200		...		200		...
Charged ...	*5,760*		*7,560*		*6,360*		*2,795*
4. Contingencies—	4,250		5,890		5,300		4,903
5. *Deduct*—Amount recoverable from the Government of India (*Charged*) ...	*—15,000*		*—15,000*		*—15,000*		...
TOTAL A Voted ...	42,483		42,394		41,883		40,719
Charged ...	*32,135*		*34,183*		*34,940*		*44,756*
B.—DISTRICT EXECUTIVE FORCE—							
(*a*) District Police—							
1. Pay of officers ... Voted ...	43,753	...	53,553	...	44,585	...	42,009
Charged ...	*1,46,400*	...	*1,22,250*	...	*1,34,000*	...	*1,28,010*
2. Pay of establishment	15,02,140	*35,265*	15,06,430	*30,910*	15,24,451	*35,549*	15,25,491
3. Allowances and honoraria Voted ...	2,05,017	...	2,08,640	...	2,03,292	...	2,07,623
Charged ...	*21,800*	*7,254*	*27,108*	*6,100*	*29,500*	*7,024*	*33,177*
4. Contingencies ... Voted ...	1,32,858	...	1,28,654	...	1,29,740	...	1,60,290
Charged ...	*14,834*	*3,983*	*14,550*	*3,097*	*14,700*	*3,887*	*14,996*
5. Hospital charges...	17,491	*300*	16,230	*250*	17,754	*166*	17,305
6. Contribution, grants-in-aid, etc. ...	4,000	*50*	4,000	*84*	4,000	*54*	884
7. Police employed under sections 13—15 of the Police Act (*v*) of 1861 ...	7,136	*378*	8,500	*400*	4,000	*378*	...
8 *Deduct*—Amount transferred to the Deposit Account of the Khasi States ...	—10,000	...	—10,000	...	—10,000	...	...
Total—(*a*) District Police Voted ...	19,02,395		19,16,007		19,17,822		19,53,662
Charged ...	*1,83,034*	*47,230*	*1,63,908*	*40,841*	*1,78,200*	*47,058*	*1,76,183*
(*b*) River Police—							
1. Pay of Officers (*Charged*)	*1,200*		*1,200*		*1,200*	...	*1,200*
2. Pay of establishment	12,768		11,640		12,491	...	12,408
3. Allowances and honoraria	2,500		2,300		2,500	...	2,548
4. Contingencies	677		670		733	...	876
5. Steam Launch Establishment Voted	9,794		10,260		9,484		11,547
Charged	...		...		...		...
Total—River Police Voted ...	25,739		24,870		25,208		27,379
Charged ...	*1,200*		*1,200*		*1,200*		*1,200*
TOTAL B.—District Executive Force Voted	19,28,134		19,40,877		19,43,030	...	19,80,981
Charged	*1,84,234*	*47,230*	*1,65,108*	*40,841*	*1,79,400*	*47,058*	*1,77,383*
C.—POLICE TRAINING SCHOOL ...	12,068		12,277		12,500	...	12,344
D.—VILLAGE POLICE	1,000		1,000		1,000		1,093
E.—SPECIAL POLICE— *Contribution to the Government of India for maintenance of Assam Rifles (Charged).*	*4,87,413*	...	*4,50,000*	...	*4,69,116*	...	...

	Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
F.—RAILWAY POLICE—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(a) Supervising staff ... Voted ...	28,826	...	33,495	...	28,927	...	85,708
Charged ...	*9,830*	...	*10,896*	...	*9,612*	...	*13,090*
(b) Crime Police ... ... Voted ...	25,104	...	24,070	...	25,710	...	...
Charged ...	*84*	...	*84*	...	...	...	...
(c) (i) Order Police ... Voted ...	30,398	...	...	...	...	...	...
Charged ...	*3,277*	...	...	...	...	...	...
(ii) *Deduct*—Recoveries from Railway Board ... Voted ...	—30,398	...	...	...	...	...	...
Charged ...	*—3,277*	...	...	...	...	...	...
TOTAL F Voted ...	53,930	...	57,565	...	54,637	...	85,708
Charged ...	*9,914*	...	*10,980*	...	*9,612*	...	*13,090*
G.—CRIMINAL INVESTIGATION DEPARTMENT—							
1. Pay of officers ... Voted ...	13,320	...	12,710	...	12,840	...	12,360
Charged ...	*23,950*	...	*23,702*	...	*23,909*	...	*23,715*
2. Pay of establishment	89,060	...	1,22,871	...	83,148	...	1,53,069
3. Allowances and honoraria... Voted ...	22,500	...	27,350	...	40,000	...	32,423
Charged ...	*2,000*	...	*1,625*	...	*2,800*	...	*1,929*
4. Contingencies... ... Voted ...	9,900	...	9,965	...	12,445	...	10,208
Charged ...	*2,945*	...	*6,948*	...	*2,645*	...	*3,598*
5. Contribution, etc.	...	...	...	...	...	...	...
TOTAL G Voted ...	1,34,780	...	1,72,896	...	1,48,053	...	2,08,060
Charged ...	*28,895*	...	*32,275*	...	*29,354*	...	*29,242*
H.—CATTLE POUNDS Voted ...	314	...	544	...	791	...	644
Charged ...	...	*679*	...	*428*	...	*484*	...
I.—TRANSFER TO THE GENERAL POLICE FUND	7,136	*378*	9,500	...	5,000	*378*	...
Deduct—Amount met from the General Police Fund	—7,136	*—378*	—8,500	*—400*	—4,000	*—378*	...
TOTAL I ...	...	...	1,000	*—400*	1,000	...	...
J.—MISCELLANEOUS	300	...	300	...	300	...	300
K.—WORKS—							
(a) Original Works—							
1. Police	35,000	...	52,000	...	30,000	...	52,297
2. Cattle Pounds	...	...	...	...	...	...	60
TOTAL (a) ...	35,000	...	52,000		30,000	...	52,357
(b) Repairs—							
1. Police ... Voted	24,000	*189*	24,000	...	24,000	...	25,992
Charged	...	...	...	*100*	*2,417*	*135*	*2,362*
2. Cattle Pounds	50	*50*	64	*40*	64	*40*	56
Rates and Taxes (Charged)	*2,220*	*35*	*2,417*	*35*	...	...	...
Total(b) Voted ...	24,050	...	24,064	...	24,064	...	26,048
Charged ...	*2,220*	*274*	*2,417*	*175*	*2,417*	*175*	*2,362*
Total Works ... Voted ...	59,050	...	76,064	...	54,064	...	78,405
Charged ...	*2,220*	*274*	*2,417*	*175*	*2,417*	*175*	*2,362*
L.—LOSS OR GAIN BY EXCHANGE ... ... Voted ...	...	...	...	...	...	...	—14
Charged ...	...	...	...	...	...	...	—464
M.—CHARGES IN ENGLAND—							
(a) Expenditure of the High Commissioner for India Voted	160	...	173	...	173	...	...
Charged	*48,867*	...	*83,280*	...	*73,866*	...	...
(b) Expenditure of the Secretary of State for India Voted	...	...	...	...	...	...	...
Charged	...	...	...	...	*1,933*	...	...
TOTAL M Voted ...	160	...	173	...	173	...	...
Charged ...	*48,867*	...	*83,280*	...	*75,799*	...	...
For rounding Voted ...	—49	...	...	...	+17	...	...
Charged ...	*+22*	*+17*	...	...	*—38*	*—39*	...
GRAND TOTAL Voted ...	22,38,200	...	23,05,090	...	22,57,448	...	24,08,445
Charged ...	*7,93,700*	*48,200*	*7,78,243*	*41,044*	*8,00,600*	*47,300*	*2,66,369*

I.—Details of the foregoing :—*See* following pages

A.—SUPERINTENDENCE.

	Numbers		Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	1937-38	1938-39	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Pay of Officers—									
Inspector General (2,250—2,500) ...	1	1	*27,375*		*28,023*		*29,980*		*28,476*
Assistant to Inspector-General (325—1,350) + Special pay *(200)*	1	1	*14,000*		*13,600*		*13,600*		*13,485*
Deduct—Probable savings			...		...				...
Total *(Charged)* ...			*41,375*		*41,623*		*43,580*		*41,961*
2. Pay of Establishment—									
Clerks (50—350)...	22	23	36,281		34,750		34,679		34,076
Servants (15—30) + special pay 1(2)	8	8	1,752		1,754		1,704		1,740
Temporary establishment... ...			...		...		...		...
Total ...			38,033		36,504		36,383		35,816
3. Allowances and Honoraria—									
Travelling allowance of officers — Voted ...			...		...		...		...
Travelling allowance of officers — *Charged* ...			*2,400*		*2,000*		*2,600*		*2,039*
" " of establishment			200		...		200		...
House-rent and other fixed allowances			...		...		...		...
Payment for medical treatment of British Officers *(Charged)* ...			...		...		...		*156*
Cost of passage granted under Civil Service Regulations (Charged)			*3,360*		*5,160*		*3,360*		...
Free grants to officers for uniform (Charged)			...		*400*		*400*		*600*
Total — Voted ...			200		...		200		...
Total — *Charged* ...			*5,760*		*7,560*		*6,360*		*2,795*
4. Contingencies—									
Rates and taxes			...		...		...		...
Purchase of typewriters			...		390		...		...
Books, maps, periodicals and newspapers.			200		200		200		160
Other non-contract contingencies ...			1,200		2,000		2,600		1,888
Total—Non-Contract Contingencies ...			1,400		2,590		2,800		2,048
Pay of contingency menials ...			...		...		...		...
Miscellaneous contract contingencies			2,850		3,300		2,500		2,855
Total—Contract Contingencies ...			2,850		3,300		2,500		2,855
5. Contributions, etc.—									
Deduct—Contribution by Centra Government for proportionate cost of Inspector General of Police and his office for doing Assam Rifles work ... (Charged)			*—15,000*		*—15,000*		*—15,000*		...
TOTAL—SUPERINTENDENCE. — Voted ...			42,483		42,394		41,883		40,719
TOTAL—SUPERINTENDENCE. — *Charged* ...			*32,135*		*34,183*		*34,940*		*44,756*

B.—DISTRICT EXECUTIVE FORCE

	Number†		Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	1937-38	1938-39	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
(a) District Police—			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Pay of Officers—									
Superintendents (750—1,450) Voted					3,003				
Superintendents (750—1,450) *Charged*	9	9	*1,17,190*		*1,11,750*		*1,30,509*		*1,11,025*
Assistant Superintendents (350—750) (Charged)	8	9	*51,513*		*10,500*		*39,432*		*16,985*
Deputy Superintendents (225—800) + duty allowance (25) ...	8	8	43,753		50,550		44,585		42,009
Deduct—Probable savings ... Voted			...	...	...		...	...	
Deduct—Probable savings ... *Charged*			*—22,303*				*—35,941*		...
Total ... ... Voted			43,753		53,553		44,585		42,009
Total ... ... *Charged*			*1,46,400*		*1,22,250*		*1,34,000*		*1,28,010*
2. Pay of Establishment—									
(*i*)—Police Force—									
Inspectors (175—300)	35	35	97,784	...	1,08,900		1,03,481	...	1,11,886
Sub-Inspectors (80—130) including 18 probationary Sub-Inspectors ...	286	299	3,17,724	*8,880*	3,15,900	*7050*	3,30,053	*8,940*	3,14,783
Assistant Sub-Inspectors (30—50) and Head Constables (28—40) ...	485	486	1,92,175	*5,217*	1,72,900	*4,700*	1,91,742	*5,315*	1,66,574
Sergeant Majors (225—350) and Sergeant (150—200)	2	2	6,024	...	6,000	...	6,180	...	5,954
Constables { Unarmed Branch (18—24) / Armed Branch (18—24) }	2,157 1,190	2,157 1,198	7,93,140	*18,810*	8,18,500	*17,500*	7,87,930	*20,226*	8,31,626
Duty allowance of constables—Armed Branch			50,328	*504*	...	...	46,800	*432*	...
Temporary Force			2,208		1,500	...	2,448	...	2,334
Interpreter 1(20) for 3 months ...			...	...	...	...	...	...	...
Special pay			12,778	...	...	...	12,570	...	...
Drill Instructor's allowance ...			60	...	60	...	60	...	60
Deferred pay			20,800	*750*	25,000	*600*	34,400	*600*	36,013
Lump provision for additional establishmen			...	...	...	...	...	...	...
Deduct—Probable savings			—48,000	...	...	...	—46,464	*—1,000*	...
Total (*i*)			14,45,021	*34,161*	14,48,760	*29,850*	14,69,200	*34,513*	14,69,230
(*ii*)—Office Establishment									
Clerks (40—125)	59	60	51,682	*1,104*	52,250	*1,060*	49,871	*1,036*	50,821
Servants (4—19)	8	8	1,594	...	1,578	...	1,572	...	1,563
Temporary establishment			...	...	...	...			...
Deduct emergency deduction from pay... etc.			...	...	—8	...			...
Total (*ii*)			53,276	*1,104*	53,820	*1,060*	51,443	*1,036*	52,384
(*iii*)—Launch Establishment									
Engine driver (60), Serang, Stokers and Lascars	11	11	3,843	...	3,850	...	3,808		3,877
Total (*iii*)			3,843	...	3,850		3,808	...	3,877
Total—Pay of Establishment ...			15,02,140	*35,265*	15,06,430	*30,910*	15,24,451	*35,549*	15,25,491

B.—DISTRICT EXECUTIVE FORCE—*contd.*

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimates 1937-38 Non-excluded areas	Revised estimates 1937-38 Excluded areas	Budget estimates 1937-38 Non-excluded areas	Budget estimates 1937-38 Excluded areas	Actuals 1936-37
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3. Allowances and Honoraria—									
Medical treatment of members of superior and non-superior civil services. Voted ...			...	...	410	...	...	...	...
Charged ...			*100*	...	...	...	*100*	...	...
Grants for uniforms ... Voted ...			1,000	...	1,200	...	1,200	...	400
Charged ...			*1,200*	...	*2,600*	...	*3,000*	...	1,600
Cost of passages (Charged) ...			*3,000*	...	*7,108*	...	*7,500*	...	14,268
Travelling allowance of officers. Voted ...			4,450	...	4,800	...	4,000	...	4,452
Charged ...			*17,500*	...	*16,500*	...	*18,500*	...	17,309
Ditto of establishment ...			90,000	*2,800*	91,500	*2,500*	83,500	*2,500*	94,697
Cost of passage warrants... ...			47,000	*500*	49,507	*500*	56,000	*920*	47,793
Other non-recurring allowances. Voted ...			4,146	*54*	4,550	*50*	4,146	*54*	*3,952*
Charged ...			...		*500*	...	...	...	...
House-rent and other fixed allowances. Voted ...			58,000	...	56,000	...	54,000	...	*55,922*
Charged ...			...	*1,400*	...	*1,000*	...	*1,000*	...
Allowance and honoraria of Ship Surveyor (*Charged*			...	...	*400*	...	*400*	...	...
Reward to Government servants ...			...	...	...	*50*	...	*50*	...
Launch Establishment—house-rent and other allowances			396	...	660	...	396	...	389
Travelling allowance			25	...	13	...	50	...	18
Ration compensation allowance ...			...	*2,500*	...	*2,000*	...	*2,500*	...
Total ... Voted ...			2,05,017		2,03,640		2,03,292	...	2,07,623
Charged ...			*21,800*	*7,254*	*27,108*	*6,100*	*29,500*	*7,024*	*33,177*
4. Contingencies—									
Special charges			350	*50*	250	...	*400*	...	137
Clothing			*50,500*	*1,890*	50,000	*1,000*	53,030	*1,810*	52,940
Purchase of arms and accoutrements			11,606	*120*	10,000	*200*	10,000	*125*	32,684
Cost of land			...	...	...	...	...	...	...
Cost of rations			...	*120*	...	*120*	...	*120*	1,845
Police rewards			3,000	*50*	2,500	*50*	2,400	*92*	2,776
Purchase of typewriters			460	...	460	...	460	...	770
Books, maps, periodicals and newspapers.			950	*60*	700	*50*	950	*63*	926
Rates and taxes (Charged)... ...			*14,834*	*131*	14,300	*127*	*14,300*	*127*	14,996
Other non-contract contingencies ...			6,982	*50*	8,000	*50*	7,600	*50*	6,902
Launch Establishment—Other non-contract contingencies ...			800	...	...	...	1,800	...	...
Uniform of crews			...	...	...	...	...	...	68
(*a*) Repairs to steamers Dockyard Service			4,000	...	...	...	...	...	5,918
Cost of marine Store			...	...	750	...	...	...	742
Total non-contract contingencies (including Steam Launch Establishment). Voted ...			78,648	...	72,410	...	76,240		1,05,708
Charged...			*14,834*	*2,471*	*14,550*	*1,597*	*14,700*	*2,387*	*14,996*
Pay of contingency menials ...									
Miscellaneous contract contingencies			6,510	*312*	6,800	*300*	7,000	*300*	6,534
Hire of boats...			36,200	*1,200*	38,744	*1,200*	35,000	*1,200*	38,114
Launch Establishment—Pay and allowance of contingency menials.			8,500	...	9,200	...	8,500	...	8,209
Miscellaneous Contract contingencies			...		...	...	...	...	...
			3,000	...	1,500	...	3,000	...	1,725
Total Contract Contingencies (including Steam Launch Establishment).			54,210	*1,512*	56,244	*1,500*	53,500	*1,500*	*54,582*
Total Contingencies Voted ...			1,32,858	...	1,28,654	...	1,29,740		1,60,290
Charged ...			*14,834*	*3,983*	*14,550*	*3,097*	*14,700*	*3,887*	*14,996*

B.—DISTRICT EXECUTIVE FORCE—*contd.*

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate 1937-38 Non-excluded areas	Revised estimate 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals 1936-37
5. Hospital Charges—									
1. Pay of Establishment—			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sub-Assistant Surgeon (75—200)...	1	1	2,033	...	2,135	...	2,040	...	1,980
Allowances to ditto (5—10) ...	9	9	840	*120*	750	*100*	900	...	881
Compounders and dressers (30—40)	9	9	4,374	...	4,305	...	4,296	...	4,542
Total ...			7,247	*120*	7,190	*100*	7,236	...	7,403
2. Allowances and honoraria—									
Travelling allowance of establishment			20	...	22	...	20	...	...
Other non-recurring allowances ...			...	...	...	...	...	...	20
House-rent and other fixed-allowances			280	...	268	...	400	...	273
Total ...			300	...	290	...	420	...	293
3. Contingencies—									
Cost of diet, etc. of patients ...			1,400	*50*	1,400	*50*	1,500	*50*	1,329
Medical stores			3,800	*100*	3,000	*100*	4,500	*116*	3,567
Other non-contract contingencies			700	...	750	...	834	...	660
Total—Non-contract contingencies			5,900	*150*	5,150	*150*	6,834	*166*	5,556
Pay of contingency menials ...			2,244	...	2,200	...	1,644	...	2,155
Miscellaneous contract contingencies			1,800	*30*	1,400	...	1,620	...	1,798
Total—Contract contingencies ...			4,044	*30*	3,600	...	3,264	...	4,053
TOTAL—Hospital charges ...			17,491	*300*	16,230	*250*	17,754	*166*	17,305
6. Grant-in-aid, contribution, etc.—									
Grants to athletic clubs			4,000	*50*	4,000	*84*	4,000	*54*	884
Total ...			4,000	*50*	4,000	*84*	4,000	*54*	884
7. Police employed under sections 13—15 of the Police Act (V) of 1861—									
Sub-Inspectors									
Assistant Sub-Inspectors and Head-Constables.			1,000	...	1,000	...	...	...	...
Constables									
Special pay of Constables			5,261	*353*	6,625	*375*	...	...	...
Travelling allowance of Establishment									
House rent and other allowances ...			275	*25*	275	*25*	...	...	...
Contingencies			600	...	600	...	...	...	...
Total ...			7,136	*378*	8,500	*400*	4,000	*378*	...
8. *Deduct*—Amount transferred to the Deposit Account of the Khasi States			—10,000	...	—10,000	...	—10,000	...	...
(*b*) RIVER POLICE									
1. Pay of Officers—									
Duty allowance to Superintendent, District Police, Sylhet (Charged) (100) ...	*1*	*1*	*1,200*	...	*1,200*	...	*1,200*	...	*1,200*
Total (*Charged*) ...			*1,200*	...	*1,200*		*1,200*	...	*1,200*
2. Pay of establishment—									
Inspectors (175—300)	1	1	2,400	...	2,291	...	2,100	...	2,376
Sub-Inspectors (80—130) ...	2	2	1,800	...	1,350	...	1,800	...	1,536
Assistant Sub-Inspectors and Head constables (25—40)	3	2	720	...	679	...	1,115	...	959
Constables (18—24)	26	28	6,984	...	7,320	...	6,660	...	7,337
Duty allowance to constables (2)			864	...	...	...	816	...	...
Deduct—Probable savings ...			...	...	...	...	...	...	...
Total ...			12,768	...	11,640	...	12,491		12,408
3. Allowances and honoraria—									
Travelling allowance of establishment			1,000	...	800	...	1,200	...	980
House-rent and other fixed allowances			1,400	...	1,400	...	1,200	...	1,472
Other non-recurring allowances ...			...	...	...	...	...	...	...
Cost of passage warrants ...			100	...	100	...	100	...	96
Total ...			2,500	...	2,300	...	2,500		2,548

B.—DISTRICT EXECUTIVE FORCE—*concld.*

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4 Contingencies—									
Clothing			260		260		260		120
Rents			157		132		253		193
Purchase of motor boats... ...			...		55		...		300
Other non-contract contingencies ...			...		10		...		...
Total Non-contract contingencies			417		457		513		613
Miscellaneous contract contingencies			260		213		220		263
Pay of contingency menials ...			...		...		...		...
Total Contract contingencies ...			260		213		220		263
Total Contingencies ...			677		670		733		876
5. Steam Launch Establishment—									
Pay of Establishment— Serang (60), Laskars (17—30), Stokers (20—30) and Drivers (60) and (30).	11	11	3,974		4,160		3,940		3,969
Total ...			3,974		4,160		3,940		3,969
Allowances, etc.—									
House rent and other fixed allowances			324		324		324		330
Travelling allowance			100		106		100		163
(2) Other non-recurring allowance ...			...		...		...		...
Total Voted ...			424		430		424		433
Total *Charged* ...			...		...		...		...
(3) Contingencies—(Non-Contract)—									
Cost of marine stores			1,400		1,400		1,200		1,388
Repairs to steamers (Dockyard services)			1,500		1,500		1,500		3,283
Purchase of motor boats			...		...		...		...
Other non-contract contingencies ...			100		20		50		...
Total Non-contract contingencies...			3,000		2,920		2,750		4,671
Pay of contingency menials ...			396		400		420		384
Miscellaneous contract contingencies			2,000		2,350		1,950		2,090
Total Contract Contingencies ...			2,396		2,750		2,370		2,474
TOTAL—5.—Steam Launch Establishment. Voted ...			9,794		10,260		9,484		11,547
TOTAL—5.—Steam Launch Establishment. *Charged*...			...		...		...		...
TOTAL—RIVER POLICE. Voted ...			25,739		24,870		25,208		27,379
TOTAL—RIVER POLICE. *Charged* ...			*1,200*		1,200		*1,200*		*1,200*

C.—POLICE TRAINING SCHOOL

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
1. Contribution and grant-in-aid— Contribution to Bengal for training of Police Officers.			18,068		12,277		12,500		12,298
2. Allowances and Honoraria— Travelling allowance of officer ...			...		...		...		46
TOTAL—Police Training School. Voted ...			18,068		12,277		12,500		12,344
TOTAL—Police Training School. *Charged*...			...		...		...		...

D.—VILLAGE POLICE

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Contingencies (Non-contract)—									
Rewards to village panchayats ...			1,000		1,000		1,000		1,098
TOTAL—VILLAGE POLICE ...			1,000		1,000		1,000		1,098

F.—RAILWAY POLICE

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
(a) SUPERVISING STAFF									
Pay of officers—									
Superintendent (350—1,350)+S. P. (150) (Charged)	*1*	*1*	*12,100*		*11,832*		*11,800*		*11,585*
Total (*Charged*) ...			*12,100*		*11,832*		*11,800*		*11,585*
1. Pay of Establishment—									
Inspectors (175—300)	3	3	10,483		11,952		9,000		9,506
Sub-Inspectors (80—130)	12	12	15,590		17,708		16,716		17,356
Clerks (40—125)...	5	5	4,556		4,140		4,425		4,917
Servants (6—15)...	1	1	192		220		192		191
Deduct—Probable savings			...		...		...		...
Assistant Sub-Inspector and Head Constables.			...		...		...		6,849
Constables			...		...		...		25,039
Deffered pay			...		...		...		1,447
Total ...			30,821		34,320		30.333		65,355
Allowances and Honoraria—									
Travelling allowance of officers (Charged)			*825*		*750*		*750*		*821*
Travelling allowance of establishment			1,860		2,000		2,080		2,342
House-rent and other fixed allowances			1,885		1,850		...		5,113
Other non-recurring allowances ...			...		...		...		105
Cost of passages (Charged) ...			...		*1,680*		...		...
Grant for uniform (*Charged*) ...			...		...		...		*400*
Total Voted ...			3,745		3,850		2,080		7,560
Total *Charged* ...			*825*		*2,430*		*750*		*1,221*
4. Contingencies—									
Purchase of typewriter					...		...		190
Clothing			...		...		...		2,000
Purchase of arms, etc.			...		...		...		15
Books, maps, etc			40		12		...		32
Rents			3,260		5,808		5,808		9,033
Rates and taxes (Charged)			*182*		*266*		*266*		*284*
Other non-contract contingencies ...			100		350		348		340
Special charges			200		...		...		...
Total—Non-contract contingencies Voted ...			3,600		6,170		6,156		11,610
Total—Non-contract contingencies *Charged* ...			*182*		*266*		*266*		*284*
Pay of contingency menials ...			96		72		...		72
Miscellaneous contract contingencies			173		248		...		1,111
Total—Contract contingencies			269		320		...		1,183
TOTAL—Supervising Staff Voted ...			38,435		44,660		38,569		85,708
TOTAL—Supervising Staff *Charged* ...			*13,107*		*14,528*		*12,816*		*13,090*
Deduct—¼th* share transferred to "Order" Police Voted			—9,609		—11,165		—9,642		...
Deduct—¼th* share transferred to "Order" Police *Charged*			*—3,277*		*—3,632*		*—3,204*		...
[illegible] Voted ...			28,826		33,495		28,927		85,708

F.—RAILWAY POLICE—*contd.*

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals 1936-37
(*b*) CRIME POLICE			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1. Pay of Establishment—									
Assistant Sub-Inspectors (30—50) and Head constables (25—40) ...	18	15	6,421		6,000		6,469		
Constables (18—24)	104	44	10,988		10,300		11,751		
Deferred pay	—		313		1,550		312		
Deduct—Probable savings							...		
Total ...			17,722		17,850		18,532		
2. Allowances and Honoraria—									
Travelling allowance of establishment			230		500		242		
House-rent and other fixed allowances			1,644		1,600		3,832		
Other non-recurring allowances ...			48		150		37		
Total ...			1,922		2,250		4,111		
3. Contingencies—									
Purchase of typewriter			...		...		...		
Clothing			967		1,500		898		
Purchase of arms, etc.			9		15		15		
Books, maps, etc.			...		22		22		
Rents			3,635		1,301		1,301		
Rates and taxes (*Charged*) ...			*84*		*84*		...		
Other non-contract contingencies ...			384		132		135		
Total—Non-contract contingencies. Voted ...			4,995		2,970		2,371		
Total—Non-contract contingencies. *Charged* ...			*84*		*84*				
Pay of contingency menials ...			...		1,000 (both items)		96		
Miscellaneous contract contingencies			465				600		
Total—Contract contingencies			465		1,000		696		
TOTAL—Crime Police Voted ...			25,104		24,070		25,710		
TOTAL—Crime Police *Charged* ...			*84*		*84*		...		

F.—RAILWAY POLICE—*concld.*

	Numbers		Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	1937-38	1938-39	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(*c*) ORDER POLICE									
(*i*) Eastern Bengal Railway—									
1—Pay of establishment—									
Assistant Sub-Inspectors and Head Constables (25—40)									
Constables (18—24)	8	8	1,998		2,050		1,968		
Deferred pay			57		50	—	56		
Total ...			2,055		2,100		2,024		
3—Allowances and honoraria—									
Travelling allowance of establishment			31		60		36		
House-rent and other fixed allowances			223		240		210		
Other non-recurring allowances ...			7		10		10		
Total ...			261		310		256		
4—Contingencies—									
Clothing			131		100		150		
Rents			290		290		460		
Other non-contract contingencies ...			7		25		40		
Books, maps, etc.			...		5		5		
Purchase of arms.			2		...		...		
Total Non-contract contingencies...			430		420		655		
Miscellaneous contract contingencies			63		50		60		
Pay of contingency menials ...			...		...		...		
Total Contract contingencies ...			63		50		60		
Total Contingencies ...			493		470		715		
Add—Share cost of supervising staff. { Voted / *Charged*			1,922 / *655*		2,233 / *726*		1,928 / *641*		
TOTAL—Eastern Bengal Railway ... ... { Voted / *Charged*			4,731 / *655*		5,113 / *726*		4,923 / *641*		
Deduct—Recoveries from the Railway Board { Voted / *Charged*			—4,731 / —*655*		—5,113 / —*726*		—4,923 / —*627*		

F.—RAILWAY POLICE—*contd.*

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(*ii*) Assam-Bengal Railway—									
1—Pay of establishment—									
Assistant Sub-Inspectors and Head Constables (25—40)		3	1,260		1,200				
Constables (18—24)		47	11,737		11,700				
Deferred pay			335		300				
Total ...			13,332		13,200				
3—Allowances and honoraria—									
Travelling allowance of establishment			195		50				
House-rent and other fixed allownces			1,394		1,500				
Other non-recurring allowances ...			41		...				
Total ...			1,630		1,550				
4—Contingencies—									
Clothing			820		100				
Rents			1,755		1,750				
Other non-contract contingencies ...			41		50				
Books, maps, etc...			...		...				
Purchase of arms...			8		...				
Total Non-contract contingencies...			2,624		1,900				
Miscellaneous contract contingencies			394		200				
Pay of contingency menials ...			...		...				
Total Contract contingencies ...			394		200				
Total Contingencies ...			3,018		2,100				
Add—Share cost of supervising staff. Voted			6,726		7,816				
Add—Share cost of supervising staff. *Charged*			*2,294*		*2,543*				
TOTAL—Assam-Bengal Railway. Voted			24,706		24,666				
TOTAL—Assam-Bengal Railway. *Charged*			*2,294*		*2,543*				
Deduct—Recoveries from the Railway Board. Voted			—24,706		—24,666				
Deduct—Recoveries from the Railway Board. *Charged*			*—2,294*		*—2,543*				

F.—RAILWAY POLICE—*concld.*

	Number		Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	1937-38	1938-39	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
(*iii*) Dibru-Sadiya Railway— 1—Pay of establishment—			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Assistant Sub-Inspectors and Head Constables (25—40)			...		...				
Constables (18—24)		5	1,249		1,200				
Deferred pay			35		30				
Total ...			1,284		1,230				
3—Allowances and honoraria— Travelling allowance of establishment			19		...				
House-rent and other fixed allowances			139		150				
Other non-recurring allowances ...			4		...				
Total ...			162		150				
4—Contingencies— Clothing			82		50				
Rents			60		60				
Other non-contract contingencies ...			4		10				
Books, maps, etc...			...		...				
Purchase of Arms			1		...				
Total oNon-cntract contingencies...			147		120				
Miscellaneous contract contingencies			40		50				
Pay of contingency menials ...			...		...				
Total Contract contingencies ...			40		50				
Total Contingencies ...			187		170				
Add—Share cost of supervising staff. Voted			961		1,116				
Charged			*328*		*363*				
TOTAL—Dibru-Sadiya Railway. Voted			2,594		2,666				
Charged			*328*		*363*				
Deduct—Recoveries from Railway Board. Voted			—2,594		—2,666				
Charged			*—328*		*—363*				
Total (*c*) Order Police Voted			30,398		...				
Charged			*3,277*		...				
Total *Deduct*—Recoveries from Railway Board. Voted			—30,398		...				
Charged			*—3,277*		...				

G.—CRIMINAL INVESTIGATION DEPARTMENT

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 938-39 Non-excluded areas	Budget estimate, 938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
1—Pay of officers—			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Deputy Inspector General (1,950—2,150) (Charged).	*1*	*1*	*23,950*		*23,702*		*23,909*		*23,504*
Deputy Superintendents (225—800)...	2	2	13,320		12,710		12,840		12,360
Superintendent in charge, Special Branch (*Charged*).			...		...		...		*211*
Total ... Voted ...			13,320		12,710		12,840		12,360
Total ... *Charged* ...			*23,950*		*23,702*		*23,909*		*23,715*
2—Pay of Establishment—									
(*i*) Police force—									
Inspectors (175—300)	7	7	25,949		30,100		25,613		28,577
Sub-Inspectors (80—130) and Stenographer Police officers (150—300).	18	17	28,957		29,800		30,612		27,003
Assistant Sub-Inspectors (30—50) and Head constables (28—40).	16	16	7,978		7,950		7,746		8,044
Constables (18—22)	19	19	5,441		5,300		5,405		5,698
Temporary force			...		28,127		74,311		63,194
Deferred pay			164		432		432		526
(*ii*) Clerical and other establishment—									
Clerks (75—375)	11	11	19,697		18,950		19,034		16,698
Servants (15—30)	4	4	874		854		854		850
Temporary establishment ...			...		1,358		2,541		2,479
Deduct—Amount reduced by Assembly			...		...		—76,852		...
Deduct—Probable savings ...			...		...		—6,548		...
Total ...			89,060		1,22,871		83,148		1,53,069
3—Allowances and honoraria—									
Travelling allowance of establishment			15,000		15,000		23,000		16,641
Travelling allowance of officers. Voted ...			500		350		350		617
Travelling allowance of officers. *Charged* ...			*2,000*		*1,500*		*2,800*		*1,929*
Cost of passage (Charged)			...		...		...		...
House-rent and other fixed allowances. Voted ...			6,750		12,000		16,250		15,165
House-rent and other fixed allowances. *Charged* ...			...		...		...		...
Other non-recurring allowance ...			520		...		400		...
Medical treatment of members of superior and non-superior Civil Service.			...		125		...		...
Total ... Voted ...			22,500		27,350		40,000		32,423
Total ... *Charged* ...			*2,000*		*1,625*		*2,800*		*1,929*
4—Contingencies—									
Clothing			600		800		1,200		1,031
Purchase of typewriters			...		385		385		...
Other special charges			1,000		2,500		2,500		3,450
Secret service expenditure			1,500		1,000		2,000		1,000
Books, maps, etc.			150		150		150		158
Rates and taxes (Charged) ...			*145*		*348*		*145*		*142*
Other non-contract contingencies ...			1,800		900		900		...
Charges for pilot engines preceding the special train of the Governor (Charged)			*2,800*		*3,500*		*2,500*		*3,456*
Police rewards			350		200		400		...
Purchase of arms, etc.			...		30		30		...
Cost of escorting Viceroy's Launch to Assam (*Charged*).			...		*3,100*		...		...
Total—Non-contract contingencies. Voted ...			5,400		5,965		7,565		5,639
Total—Non-contract contingencies. *Charged* ...			*2,945*		*6,948*		*2,645*		*3,598*
Pay of contingency menials ...			...		...		...		...
Miscellaneous contract contingencies			4,500		4,000		4,500		4,569
Total—Contract contingencies			4,500		4,000		4,500		4,569
5—Contributions and grant-in-aid—									
Contribution to Bengal Government for supply of Police.			...		...		...		...
TOTAL—Criminal Investigation Department. Voted ...			1,34,780		1,72,896		1,48,053		2,08,060
TOTAL—Criminal Investigation Department. *Charged*...			*28,895*		*32,275*		*29,354*		*29,242*

H.—CATTLE POUNDS

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Pay of Establishment—									
Pound clerks			...	...	...	...	...	...	...
Pound-keepers and herdsmen (5—25). Voted ...	3	6	324	...	324	...	324	...	383
Pound-keepers and herdsmen (5—25). *Charged* ...			...	*228*	...	*228*	...	*228*	...
Ditto (temporary) ...			...	*42*	...	...	...	*43*	...
Total Voted ...			324	...	324	...	324	...	383
Total *Charged* ...			...	*270*	...	*228*	...	*271*	...
2. Allowances and Honoraria—									
Travelling allowance of establishment			...	...	...	...	...	...	...
Total ...			...	...	...	...	...	...	...
3. Contingencies—									
Pay of contingency menials ...			...	...	200	...	432	...	439
Other non-contract contingencies...			20	*409*	20	*200*	35	*213*	22
TOTAL—Non-Contract Contingencies			20	*409*	220	*200*	467	*213*	461
Total Cattle Pounds Voted ...			344	...	544	...	791	...	844
Total Cattle Pounds *Charged* ...			...	*679*	...	*428*	...	*484*	...

J.—MISCELLANEOUS

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
Contingencies—Non-Contract—									
Subsidies to police bands ...			300	...	300	...	300	...	300
Extra charges for passage warrants ...			...	...	...	...	...	...	...
Total Miscellaneous ...			300	...	300	...	300	...	300

K.—WORKS

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
(*a*) ORIGINAL WORKS									
In charge of the civil officers—									
1. Police			35,000	...	52,000	...	30,000	...	52,297
2. Cattle Pounds			...	...	...	...	...	...	60
Total (*a*) ...			35,000	...	52,000	...	30,000	...	52,357
(*b*) REPAIRS									
Repairs—									
1. Police			24,000	*189*	24,000	*100*	24,000	*100*	25,992
2. Cattle Pounds			50	*50*	64	*40*	64	*40*	56
3. *Rates and taxes* (*Charged*) ...			*2,220*	*35*	*2,417*	*35*	*2,417*	*35*	*2,362*
Total (*b*) ... Voted ...			24,050	...	24,064	...	24,064	...	26,048
Total (*b*) ... *Charged* ...			*2,220*	*274*	*2,417*	*175*	*2,417*	*175*	*2,362*
Total Works Voted ...			59,050	...	76,064	...	54,064	...	78,405
Total Works *Charged* ...			*2,220*	*274*	*2,417*	*175*	*2,417*	*175*	*2,362*

M.—CHARGES IN ENGLAND

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
(*a*) Expenditure of the High Commissioner for India—									
Leave salaries (*Charged*)			*15,600*		*49,160*		*35,933*		
Sterling Overseas pay (*Charged*) ...			*32,000*		*32,920*		*37,333*		
Other charges (*Charged*)			*1,267*		*1,200*		*600*		
Stores			160		173		173		
Total M(*a*) Voted ...			160		173		173		
Total M(*a*) *Charged* ...			*48,867*		*83,280*		*73,866*		
(*b*) Expenditure of the Secretary of State for India—									
Leave salaries (*Charged*) ...			...		...		*1,933*		
Outfit allowance			...		...		...		
Total M(*b*) Voted ...			...		...		...		
Total M(*b*) *Charged* ...			...		...		*1,933*		
Total M Voted ...			160		173		173		
Total M *Charged* ...			*48,867*		*83,280*		*75,799*		

GRANT No. 13.

CHARGES ON ACCOUNT OF PORTS AND PILOTAGE

[HEAD OF ACCOUNT—30.—PORTS AND PILOTAGE]

I.—ESTIMATE of the amount required in the year ending March 31, 1939, to defray the expenses in connection with the administration of Ports and Pilotage.

Voted :—Rupees six thousand and five hundred.

Charged :—Rupees six thousand and five hundred.

II.—Sub-heads under which this grant will be accounted for by the PUBLIC WORKS DEPARTMENT :—

	Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Victualling of officers and men afloat (Charged) ...	*480*		*480*		*480*		*478*
B.—Purchase of marine stores and coal for the Buildings, repairs and outfit of ships and vessels (Charged) ...	*4,000*		*1,120*		*2,700*		*1,293*
C.—PILOTAGE AND PILOT ESTABLISHMENTS— 1. Pilotage Subsidy to River Steam Navigation Company	2,900		2,900		2,900		2,784
D.—PORT ESTABLISHMENT	...		...		...		...
TOTAL D { Voted ...	...		...		...		...
TOTAL D { *Charged* ...	...		...		...		...
E.—SUBSIDIES TO STEAM BOAT COMPANIES	3,600		3,600		3,600		3,600
F.—State yacht establishment (Charged)	*2,060*		*1,900*		*2,296*		*1,871*
G.—MISCELLANEOUS	...		...		...		...
For rounding (*Charged*) ...	*—40*		...		*+24*		...
GRAND TOTAL { Voted ...	6,500		6,500		6,500		6,384
GRAND TOTAL { *Charged* ...	*6,500*		*3,500*		*5,500*		3,642

III.—Details of the foregoing :—*See* next page

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—VICTUALLING OF OFFICERS AND MEN AFLOAT									
Flat " Sonamukhi " (*Charged*) ...			*480*		*480*		*480*		*478*
B.—PURCHASE OF MARINE STORES AND COAL, ETC.									
1. Buildings, repairs and outfit materials—									
Flat " Sonamukhi " (*Charged*) ...			*4,000*		*1,000*		*2,700*		*1,244*
2. Coal— Flat " Sonamukhi " (*Charged*) ...					*120*		...		*49*
Total B ...			*4,000*		*1,120*		*2,700*		*1,293*
C.—PILOTAGE AND PILOT ESTABLISHMENTS									
Pilotage subsidy to river steam navigation company			2,900		2,900		2,900		2,784
Total ...			2,900		2,900		2,900		2,784
E.—SUBSIDIES TO STEAM BOAT COMPANIES									
1. To Steam Navigation Company for Tezpur-Silghat Service			3,600		3,600		3,600		3,600
Total E ...			3,600		3,600		3,600		3,600
F.—STATE YACHT ESTABLISHMENT									
A.—Flat " Sonamukhi "— ...									
1. Pay of Establishment—									
Permanent establishment (14—45) ...	8	8	1,787		1,742		1,926		1,793
Temporary establishment ...			...		...		60		...
Leave allowance			113		...		...		...
Total ...			1,900		1,742		1,986		1,793
2. Allowances and Honoraria—									
Travelling allowance ...			10		...		10		...
3. Contingencies—									
Other non-contract contingencies ...			150		158		300		81
Total Non-Contract Contingencies			150		158		300		81
Total Flat " Sonamukhi " ...			2,060		1,900		2,296		1,874
Total—State Yacht Establishment (*Charged*)			*2,060*		*1,900*		*2,296*		*1,874*

GRANT No. 14.

SCIENTIFIC DEPARTMENTS

[HEAD OF ACCOUNT—36.—SCIENTIFIC DEPARTMENTS]

I.—ESTIMATE of the amount required in the year ending March 31, 1939, to defray the expenses in connection with the administration of Scientific Department.

Voted :—Rupees three thousand and eight hundred.

II.—Sub-heads under which this grant will be accounted for by the FINANCE DEPARTMENT.

	Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—GRANT-IN-AID AND DONATIONS TO SCIENTIFIC SOCIETIES	3,700	...	3,700		3,700		3,450
B.—MUSEUMS	100		10,300		10,500		128
For rounding	...	...	...				...
GRAND TOTAL	3,800	...	14,000		14,200		3,578

III.—Details of the foregoing :—*See* below

A.—DONATIONS TO SCIENTIFIC SOCIETIES

1.—Contributions and Grants-in-aid—							
Annual contribution to the Indian Tea Association.	1,800		1,800		1,800		1,800
Annual contribution to Kamrup Anusandhan Society.	1,900		1,900		1,900		1,650
Total ...	3,700		3,700		3,700		3,450

B.—MUSEUMS

1.—Grants-in-aid, etc — Grant to the Assam Museum Board for the construction of a Provincial Museum at Gauhati.	...		10,000		10,000		128
2.—Allowances— Honorarium	100		100		100		...
3.—Contingencies— Purchase of coins	...		200		400		...
Total, Museums ...	100		10,300		10,500		128

GRANT No. 15

CHARGES ON ACCOUNT OF EUROPEAN AND ANGLO-INDIAN EDUCATION

[HEAD OF ACCOUNT—37.—EDUCATION.]

I.—ESTIMATE of the amount required in the year ending March 31, 1939, to defray the expenses in connection with the administration of European and Anglo-Indian Education.

Voted :—Rupees seventy-eight thousand and one hundred.

Charged :—Rupees five thousand only.

II.—Sub-heads under which this grant will be accounted for by the EDUCATION DEPARTMENT.

	Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		
	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Actuals, 1936-37
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—GOVERNMENT SECONDARY SCHOOLS—							
1. Pay of Officers ... Voted ...	3,650	...	3,120	...	3,330	...	3,409
1. Pay of Officers ... *Charged* ...	*900*	...	*800*	...	*950*	...	*899*
2. Pay of Establishment	20,569	...	20,000	...	20,219	...	20,487
3. Allowances and honoraria	1,795	...	1,850	...	1,750	...	1,803
4. Contingencies ... Voted ...	32,700	...	32,451	...	33,417	...	33,662
4. Contingencies ... *Charged* ...	*1,012*	...	*1,000*	...	*1,006*	...	*993*
5. Grant-in-aid and contribution	351	...	351	...	351	...	351
TOTAL A Voted ...	59,065	...	57,772	...	59,067	...	59,712
TOTAL A *Charged* ...	*1,912*	...	*1,800*	...	*1,956*	...	*1,892*
B.—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS ...	14 ,800	3,000	18,800	3,000	18,800	*3,000*	17,400
C.—SCHOLARSHIPS	1,580	120	500	120	980	*120*	487
D.—MISCELLANEOUS	580	...	500	...	580	...	574
E.—LOSS OR GAIN BY EXCHANGE Voted	...	...	—20	...	...	...	—10
E.—LOSS OR GAIN BY EXCHANGE *Charged*	...	...	...	...	...	...	—1
F.—WORKS—							
Original works	...	...	328	...	...	...	4,495
Repairs	200	...	...	...	...	...	200
TOTAL WORKS ...	200	...	328	...	...	...	4,695
G.—CHARGES IN ENGLAND Voted ...	1,860	...	3,200	...	3,107	...	...
G.—CHARGES IN ENGLAND *Charged* ...	...	...	...	...	...	...	...
For rounding Voted ...	+15	...	...	...	—34	...	...
For rounding *Charged* ...	*—12*	*—20*	...	...	+44	*—20*	...
GRAND TOTAL Voted ...	78,100	...	81,080	...	82,500	...	82,858
GRAND TOTAL *Charged* ...	*1,900*	*3,100*	*1,800*	*3,120*	*2,000*	*3,100*	*1,891*

III.—Details of the foregoing :—*See* following pages

A.—GOVERNMENT SECONDARY SCHOOLS

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Pay of Officers—									
Allowance to Civil Surgeon { Voted			...		...		...		...
Allowance to Civil Surgeon { *Charged*	*1*	*1*	*900*		*800*		*950*		*899*
Teaching staff (250—350) ...	1	1	3,650		3,120		3,530		3,409
Deduct—Probable savings ...			...		...		—200		...
Total { Voted ...			3,650		3,120		3,330		3,409
Total { *Charged* ...			*900*		*800*		*950*		*899*
2. Pay of Establishment—									
Teachers (125—250)	8	8	15,750		15,300		15,415		15,809
Matrons and nurses (50—125) ...	3	3	3,666		3,200		3,537		3,002
Clerk (60—100)	1	1	1,017		957		957		900
Servants (15—20)	2	2	411		393		410		396
Leave allowance			...		...		...		...
Temporary establishment ...			...		...		...		150
Special pay			225		150		225		230
Deduct—Probable savings ...			—500		...		—325		...
Total ...			20,569		20,000		20,219		20,487
3. Allowances and honoraria—									
Stipends			270		270		270		262
Travelling allowance { Officers			...		...		...		...
Travelling allowance { Establishment			125		280		125		94
House-rent and other fixed allowances			1,400		1,300		1,355		1,447
Cost of passage			...		...		...		...
Total			1,795		1,850		1,750		1,803
4. Contingencies—									
Boarding charges			25,000		23,872		24,500		25,000
Books, maps, etc.			200		200		200		164
Purchase of typewriter			...		...		...		...
Instruments, appliances, etc. ...			...		...		...		...
Rates and taxes (Charged)			*1,012*		*1,000*		*1,006*		*993*
Other non-contract contingencies...			1,700		2,379		2,717		2,700
Total Non-Contract Contingencies { Voted ...			26,900		26,451		27,417		27,864
Total Non-Contract Contingencies { *Charged* ...			*1,012*		*1,000*		*1,006*		*993*

A.—GOVERNMENT SECONDARY SCHOOLS—*concld.*

	Numbers		Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	1937-38	1938-39	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of contingency menials ...			4,000	...	4,050	...	4,300	...	4,051
Miscellaneous contract contingencies			1,800	...	1,950	...	1,700	...	1,747
Total Contract Contingencies			5,800	...	6,000	...	6,000	...	5,798
5. Grant-in-aid, etc.—									
Games			100	...	100	...	100	...	100
Contributions			251	...	251	...	251	...	251
Total			351	...	351	...	351	...	351
TOTAL European and Anglo-Indian Schools. Voted ...			59,065	...	57,772	...	59,067	...	59,712
TOTAL European and Anglo-Indian Schools. *Charged...*			*1,912*	...	*1,800*	...	*1,956*	...	*1,892*

B.—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS

	1937-38	1938-39	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Actuals, 1936-37
Recurring grants	...	...	14,800	*3,000*	14,800	*3,000*	14,800	*3,000*	17,400
Non-recurring grants—									
Towards buildings			...	...	...	...	...	...	...
For furniture, etc.			...	...	...	...	...	...	...
For capital expenditure... ...			...	...	4,000	...	4,000	...	...
TOTAL B...			14,800	*3,000*	18,800	*3,000*	18,800	*3,000*	17,400

D.—MISCELLANEOUS

	1937-38	1938-39	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Actuals, 1936-37
1. Allowances and Honoraria—									
Travelling allowance of officers ...			450	...	380	...	450	...	450
Remuneration to examiners ...			110	...	100	...	110	...	124
2. Contingencies—									
Examination charges			20	...	20	...	20	...	...
TOTAL D ...			580	...	500	...	580	...	574

F.—WORKS

	1937-38	1938-39	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Actuals, 1936-37
Original Works—									
In charge of civil officers ...			...	...	328	...	...	...	4,495
Repairs—									
Repairs			200	...	...	...	...	...	200
Total Works ...			200	...	328	...	...	...	4,695

G.—CHARGES IN ENGLAND

	1937-38	1938-39	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Actuals, 1936-37
Expenditure of the High Commissioner for India—									
Leave salaries			1,860	...	3,200	...	3,107	...	...
Sterling overseas pay			...	...	...	...	...	...	...
Other charges			...	...	...	...	...	...	...
Total ...			1,860	...	3,200	...	3,107	...	...

GRANT No. 16

CHARGES ON ACCOUNT OF EDUCATION OTHER THAN EUROPEAN

[HEAD OF ACCOUNT—37.—EDUCATION]

I.—ESTIMATE of the amount required in the year ending March 31, 1939, to defray the expenses in connection with the administration of the Education Department other than European.

Voted :—Rupees thirty-three lakhs, sixty-five thousand and three hundred.

Charged :—Rupees one lakh seventy eight thousand and seven hundred.

II.—Sub-heads under which this grant will be accounted for by the EDUCATION DEPARTMENT.

		Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
		Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
UNIVERSITY EDUCATION		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—Government Arts Colleges—								
1. Pay of Officers ...	Voted	3,14,349	...	3,06,536	...	3,09,000	...	3,06,345
	Charged	*29,155*	...	*36,418*	...	*36,418*	...	*34,219*
2. Pay of Establishment ...		27,522	...	26,600	...	25,931	...	23,878
3. Allowances and honoraria ...	Voted	2,400	...	2,750	...	2,560	...	3,863
	Charged	*500*	...	*500*	...	*500*	...	*3,809*
4. Contingencies ...	Voted	42,720	...	37,500	...	39,500	...	3 ,199
	Charged	*9,440*	...	*9,000*	...	*8,341*	...	*9,148*
5. Contributions, grants-in-aid, etc....		6,000	...	3,922	...	4,400	...	4,786
Total A ...	Voted	3,92,991	...	3,77,308	...	3,81,391	...	3,78,071
	Charged	*39,095*	...	*45,918*	...	*45,259*	...	*47,176*
B—Grants to Non-Government Arts Colleges ...		9,000	...	5,600	...	5,600	...	4,000
C—Government Professional Colleges—								
(a) **Law College** ...	Voted	14,850	...	15,988	...	16,038	...	16,539
	Charged	*790*	...	*816*	...	*816*	...	*789*
(b) **Training College** ...		**10,000**	...	**10,200**	...	**10,200**	...	**15,118**
(c) **Civil Engineering College** ...		**7,900**	...	**100**	...	**7,241**	...	**7,481**
Total C ...	Voted	32,750	...	26,288	...	33,479	...	39,138
	Charged	*790*	...	*816*	...	*816*	...	*789*
D—Works (University)—								
Original Works ...		...	...	12,570	...	14,570	...	200
Repairs ...		100	...	100	...	100	...	459
Total D—Works (University)—	Voted	100	...	12,670	...	14,670	...	659
	Charged	...	...	...	...	...	...	...
SECONDARY EDUCATION								
E—Government Secondary Schools—								
(a) Secondary Schools for boys ...	Voted	7,86,337	...	7,87,320	...	7,75,(21	...	7,81,5 9
	Charged	*17,003*	*10,181*	*16,650*	*9,174*	*16,650*	*9,420*	*16,7 9*
(b) Secondary Schools for girls ...	Voted	88,200	...	84,518	...	84,622	...	82,325
	Charged	*1,242*	...	*1,242*	...	*1,242*	...	*1,035*
Total E ...	Voted ...	8,74,537	...	8,71,838	...	8,59,643	...	8,63,844
	Charged	*18,245*	*10,181*	*17,892*	*9,174*	*17,892*	*9,420*	*17,744*

	Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SECONDARY EDUCATION—*concld.*							
F.—Direct grants to Non-Government Secondary Schools.	2,27,978	*2,412*	2,13,858	*1,032*	2,13,858	*1,032*	1,97,186
G.—Grants to Local Bodies for Secondary Schools	36,523	...	36,523	...	36,523	...	36,523
H.—Works (Secondary)—							
Original Works	1,000	...	5,000	...	5,000	...	19,311
Repairs ... ... Voted ...	10,750	...	10,750	...	10,750	...	11,659
Charged ...	*20*	...	*15*	*250*	*15*	*250*	*7*
Total H—Works Voted ...	11,750	...	15,750	...	15,750	...	30,970
Charged	*20*	...	*15*	*250*	*15*	*250*	*7*
PRIMARY EDUCATION							
I.—Government Primary Schools—							
Primary Schools for boys ... Voted ...	64,393	...	66,302	...	64,836	...	92,977
Charged ...	...	*31,129*	...	*30,850*	...	*30,227*	...
J.—Grants to Local Bodies for Primary Education	8,75,676	*20*	8,63,676	...	8,63,676	...	8,14,505
K.—Direct grants to Non-Government Primary Schools.	47,480	*14,200*	48,200	*14,200*	48,200	*14,200*	57,950
L.—Works (Primary)—							
Original works	...	...	1,250	...	1,250	...	657
Repairs	1,200	*300*	1,300	*200*	1,300	*200*	1,415
Total L—Works Voted ...	1,200	...	2,550	...	2,550	...	2,072
Charged ...	...	*300*	...	*200*	...	*200*	...
SPECIAL EDUCATION							
M.—Government Special Schools—							
(a) **Normal or Training Schools** Voted ...	44,900	...	41,637	...	46,056	...	43,040
Charged	*1,900*	...	*1,958*	...	*1,958*	...	*1,884*
(b) **Institution for higher Sanskrit learning** Voted	12,485	...	12,033	...	12,116	...	11,663
Charged	*484*	...	*419*	...	*420*	...	*419*
(c) **Engineering School**	3,700	...	400	...	3,550	...	3,714
(d) **Madrasas** Voted	42,796	...	35,541	...	36,066	...	32,233
Charged	*512*	...	*257*	...	*157*	...	*157*
(e) **Share cost for the maintenance of the Hazaribagh Reformatory School**	3,767	...	2,500	...	3,247	...	3,775
Total M Voted ...	1,07,648	...	92,131	...	1,01,035	...	94,425
Charged ...	*2,896*	...	*2,634*	...	*2,535*	...	*2,460*

	Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
SPECIAL EDUCATION—*concld.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
N.—Direct grants to non-Government Special Schools.	66,120	...	64,620	...	64,620	...	52,220
O.—Grants to Local Bodies for Special Education...	20,250	...	20,250	...	20,250	...	21,750
P.—Works (Special)—							
Original Works	...	...	100	...	100	...	900
Repairs { Voted ...	1,000	...	1,000	...	1,000	...	1,257
{ *Charged* ...	*89*	...	*33*	...	*33*	...	*29*
Total P—Works { Voted ...	1,000	...	1,100	...	1,100	...	2,157
{ *Charged* ...	*89*	...	*33*	...	*33*		*29*
GENERAL CHARGES							
Q.—Direction—							
1. Pay of Officers ... ... { Voted ...	9,670	...	9,300	...	13,800	...	9,306
{ *Charged* ...	*26,247*	...	*25,647*	...	*25,647*	...	*25,494*
2. Pay of Establishment...	47,208	...	48,729	...	48,276	...	48,332
3. Allowances and honoraria { Voted ...	4,000	...	3,448	...	4,000	...	3,752
{ *Charged* ...	*2,400*	...	*2,400*	...	*2,400*	...	*2,365*
4. Contingencies ... { Voted ...	5,200	...	4,406	...	5,200	...	5,614
{ *Charged* ...	...	...	...	...	...	...	...
Total Q { Voted ...	66,078	...	65,883	...	71,276	...	67,004
{ *Charged* ...	*28,647*	...	*28,047*	...	*28,047*	...	*27,859*
R.—Inspection—							
1. Pay of Officers ... ... { Voted ...	1,11,766	...	1,07,288	...	1,07,839	...	1,01,842
{ *Charged* ...	...	...	...	...	...	...	*7,858*
2. Pay of Establishment...	1,57,067	...	1,55,757	...	1,51,044	...	1,49,208
3. Allowances and honoraria { Voted ...	69,000	...	69,300	...	68,460	...	68,031
{ *Charged* ...	...	...	...	...	...	...	*1,254*
4. Contingencies ... { Voted ...	19,300	...	17,700	...	17,200	...	18,293
{ *Charged* ...	*1,100*	...	*901*	...	*901*	...	*1,021*
5. *Deduct*—Amount transferred to the Deposit account of the Khasi States	—6,300	...	—6,300	...	—6,300	...	...
Total R { Voted ...	3,50,833	...	3,43,745	...	3,38,243	...	3,37,374
{ *Charged* ...	*1,100*	...	*901*	...	*901*	...	*10,133*
S.—Scholarships	1,24,000	*5,000*	1,21,441	*7,320*	1,22,431	*3,438*	1,25,571
T.—Miscellaneous—							
(*a*) Public Library, Shillong { Voted ...	2,306	...	2,205	...	2,356	...	2,098
{ *Charged* ...	...	...	...	...	...	...	...
(*b*) Examination charges { Voted ...	18,400	...	16,950	...	17,950	...	17,563
{ *Charged* ...	*40*	*10*	*50*	*1,550*	*50*	...	*15*
(*c*) Text-book committee charges ...	1,925		4,100	...	4,000	...	852
(*d*) Other miscellaneous charges ...	27,500	1,620	26,150	1,432	26,400	*1,020*	30,128
Total T { Voted ...	50,131	...	48,405	...	50,706	...	50,641
{ *Charged* ...	*40*	*1,630*	*50*	2,982	*50*	*1,020*	15
U.—Works (General)—							
Original Works	...	...	...	...	...	...	5,542
Repairs	500	...	700	...	700	...	*458*
Total U—Works ... { Voted ...	500	...	700	...	700	...	6,000
{ *Charged* ...	...	...	...	...	...	...	...
V.—CHARGES IN ENGLAND { Voted ...	4,400	...	9,160	...	6,960	...	...
{ *Charged* ...	*22,893*	...	*14,973*	...	*12,374*	...	...
W.—Loss by exchange on English transactions. { Voted ...	...	...	—66	...	...	...	—26
{ *Charged* ...	...	...	—80	...	...	...	*—39*
For rounding { Voted ...	—38	...	...	...	+3	...	...
{ *Charged* ...	*—15*	*+28*	...	...	*—22*	*+13*	...
GRAND TOTAL { Voted ...	33,65,300	...	33,08,022	...	33,17,500	...	32,75,015
{ *Charged* ...	*1,13,800*	*64,900*	*1,11,199*	*66,008*	*1,07,900*	*59,800*	*1,06,123*

I.—Details of the foregoing :— *See* following pages

UNIVERSITY EDUCATION.—A.—GOVERNMENT ARTS COLLEGES

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded ar'as	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.—Pay of Officers—									
Principals (1,250—1,500) (Voted)			...		36		...		...
Principals (1,250—1,500) (*Charged*)	2	2	*32,355*		*36,418*		*36,418*		*34,219*
Professors and Lecturers (175—800)	54	55	3,09,669		3,02,000		3,09,720		3,02,089
Special pay ... ... *Charged* ...			*4,800*		...		...		...
Special pay ... ... Voted ...			4,680		*4,500*		4,680		4,256
Temporary Lecturer in Civics ...			...		...		300		...
Deduct—Probable savings. Voted ...			...		...		—5,700		...
Deduct—Probable savings. *Charged* ...			*—8,000*		...		...		...
Total ... Voted ...			3,14,349		3,06,536		3,09,000		3,06,345
Total ... *Charged* ...			*29,155*		*36,418*		*36,418*		*34,219*
2.—Pay of Establishment—									
Clerical and other Subordinate Establishment (30—200).	15	19	15,842		14,900		14,844		14,632
Servants (13—30)	40	41	8,560		8,400		8,303		8,117
Temporary establishment ...			3,120		3,300		2,784		1,129
Total			27,522		26,600		25,931		23,878
3.—Allowances and Honoraria—									
Travelling allowance of officers Voted ...			800		750		550		1,763
Travelling allowance of officers *Charged* ...			*500*		*500*		*500*		*1,365*
House-rent and other fixed allowances			1,600		2,000		2,010		2,017
Cost of passage (*Charged*)			...		...		...		*2,097*
Travelling allowances of Establishment			...		...		...		81
Medical treatment of members of Civil Services ... Voted ...			...		...		...		...
Medical treatment of members of Civil Services ... *Charged* ...			...		...		...		*447*
Total ... Voted ...			2,400		2,750		2,560		3,063
Total ... *Charged* ...			*500*		*500*		*500*		*3,809*
4.—Contingencies—									
Rates and taxes (*charged*)			*9,440*		*9,000*		*8,341*		*9,148*
Books, maps, periodicals and newspapers.			4,000		4,500		4,500		4,373
Purchase of instruments for introduction of a practical course of Astronomy.			3,460		...		...		...
Other non-contract contingencies ...			12,500		11,000		13,000		12,361
Total non-contract contingencies Voted ...			19,960		15,500		17,500		16,734
Total non-contract contingencies *Charged* ...			*9,440*		*9,000*		*8,341*		*9,148*
Pay of contingency menials ...			8,760		8,000		8,000		7,874
Miscellaneous contract contingencies			14,000		14,000		14,000		14,591
Total Contract Contingencies ...			22,760		22,000		22,000		22,465
5.—Contributions, grants-in-aid, etc.—									
Games			1,700		1,700		1,700		1,700
Common room charges			1,000		700		700		1,000
Grants to Calcutta University for travelling allowance of fellows who attend meetings of University ...			2,000		1,522		2,000		2,000
Ditto for a lecturer in Assameses			1,200		...		...		...
Contribution for leave salary of officers transferred to or from other Government.			100		...		...		86
Total Contributions, etc.			6,000		3,922		4,400		4,786
Total Government Arts Colleges. Voted ...			3,92,991		3,77,308		3,81,391		3,78,071
Total Government Arts Colleges. *Charged* ...			*39,095*		*45,918*		*45,259*		*47,176*

B.—DIRECT GRANTS TO NON-GOVERNMENT ARTS COLLEGES

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
1.—RECURRING GRANTS			9,000		5,600		5,600		3,600
2.—NON-RECURRING GRANTS			...		...		...		400
TOTAL DIRECT GRANTS TO NON-GOVERNMENT ARTS COLLEGES			9,000		5,600		5,600		4,000

UNIVERSITY EDUCATION—C.—GOVERNMENT PROFESSIONAL COLLEGES

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
(a) Law College—			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Pay of Officers—									
Principal and Professors (150—400)	4	4	10,200		11,400		11,400		11,400
Leave allowance			...		...		...		...
Deduct—Probable savings ...			...		...		...		...
Total			10,200		11,400		11,400		11,400
2. Pay of Establishment—									
Clerk and Librarian (60—100) ...	1	1	1,200		1,200		1,200		1,200
Servants (13—30) ...	3	3	588		588		588		557
Total ...			1,788		1,788		1,788		1,757
3. Allowances and Honoraria— ...			...		...		...		9
Total			...		...		...		9
4. Contingencies—									
Purchase of type-writer ...			...		...		...		...
Purchase of books, maps and periodical			800		800		800		983
Rates and taxes (Charged) ...			*790*		*816*		*816*		*789*
Other Non-contract Contingencies ...			12		...		...		400
Total Non-contract Contingencies Voted ...			812		800		800		1,383
Total Non-contract Contingencies *Charged...*			*790*		*816*		*816*		*789*
Pay of contingency menials ...			864		850		800		825
Miscellaneous contract contingencies...			836		800		900		815
Total Contract contingencies ...			1,700		1,650		1,700		1,640
5. Contribution, Grants-in-aid, etc.—									
Grants for games			200		200		200		200
Common room charges ...			150		150		150		150
Total ...			350		350		350		350
Total Law College Voted ...			14,850		15,988		16,038		16,539
Total Law College *Charged* ...			*790*		*816*		*816*		*789*
(b) Training College—									
1. Contributions and Grants-in-aid—									
Contribution to the St. Edmunds College, Shillong, for training of Teachers			6,000		5,000		5,000		10,463
Total ...			6,000		5,000		5,000		10,463
2. Allowances and Honoraria—									
Travelling allowance of establishment			200		200		200		155
Stipends			2,300		2,300		2,300		2,441
Total ...			2,500		2,500		2,500		2,596
3. Contingencies—									
Non-contract contingencies ...			...		1,800		1,800		1,161
Contract contingencies			1,500		900		900		898
Total ...			1,500		2,700		2,700		2,059
Total Training College...			10,000		10,200		10,200		15,118

UNIVERSITY EDUCATION—C.—GOVERNMENT PROFESSIONAL COLLEGES—*contd.*

	Numbers		Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	1937-38	1938-39	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(*c*) Civil Engineering College—									
1. Contributions and grants-in-aid—									
Contribution to Bengal for Assam students in the Engineering College			7,700	...	...	...	6,891	...	7,354
Total ...			7,700	...	...	...	6,891	...	7,354
2. Allowances and Honoraria—									
Travelling allowances of establishment			50	...	50	...	50	...	7
House-rent and other fixed allowances			150	...	50	...	300	...	120
Stipends			...	...	...	...	...	...	...
Total ...			200	...	100	...	350	...	127
Total Civil Engineering College...			7,900	...	100	...	7,241	...	7,481
D.—WORKS (UNIVERSITY).									
Original Works—									
In charge of civil officers ...			...	...	12,570	...	14,570	...	200
Repairs—									
Repairs			100	...	100	...	100	...	459
Total works ...			100	...	12,670	...	14,670	...	659
E.—GOVERNMENT SECONDARY SCHOOLS.									
(*a*)—SECONDARY SCHOOLS FOR BOYS									
1. Pay of Officers—									
Teaching staff (150—400) ...	19	19	67,157	...	73,900	...	68,111	...	72,499
Outside service	1	1	3,840	...	...	...	3,840	...	...
Special pay			1,850	...	1,800	...	2,500	...	1,664
Leave allowance			...	...	...	...	...	...	...
Deduct—Probable savings ...			...	...	...	...	...	...	...
Total ...			72,847	...	75,700	...	74,451	...	74,163
2. Pay of Establishment—									
Teaching staff (30—250) + S. P. 5(25)...	513	519	6,11,086	*7,645*	5,98,200	*7,525*	5,98,343	*7,773*	5,89,044
Clerks and librarians (40—75) ...	20	20	16,435	...	16,700	...	16,058	...	16,093
Servants (13—20)	70	71	12,598	*600*	12,500	*209*	12,499	*360*	12,569
Special pay			10,600	*720*	10,800	*720*	10,600	*420*	11,074
Lump provision for deputation of teachers to training College ...			5,400	...	800	...	5,400	...	...
Temporary establishment ...			1,153	...	...	...	1,216	...	538
Lump provision for splitting up of the Shillong Government High School ...			4,398	...	...	...	4,398	...	...
Ditto for establishment of a Government Middle English School for the Mikir Hills at Tika ...			...	...	...	...	750	...	...
Deduct—Probable savings			—20,000	—*364*	...	...	—21,114	—*553*	...
Deduct—Emergency cut from salaries ...			...	...	...	...	...	...	—82
Total			6,41,670	*8,601*	6,39,000	*8,454*	6,28,150	*8,000*	6,29,236
3. Allowances and Honoraria—									
Travelling allowance of {Officers ...			1,700	...	1,000	...	1,300	...	2,184
Travelling allowance of {establishment			7,500	*100*	6,000	*40*	6,800	*40*	10,667
House-rent and other allowances ...			1,800	...	1,600	...	2,400	...	2,291
Total ...			11,000	*100*	8,600	*40*	11,000	*40*	15,142

E.—GOVERNMENT SECONDARY SCHOOLS—*contd.*

	Numbers		Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	1937-38	1938-39	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4. Contingencies—									
Rates and taxes (Charged)			*17,003*	...	*16,650*	...	*16,650*	...	*16,709*
Books, maps, periodicals and newspapers			4,000	*100*	3,200	*70*	3,200	*70*	4,089
Other non-contract contingencies ...			11,600	*950*	12,600	*170*	14,000	*880*	13,361
Pay of contingency menials ...			2,000	*350*	1,500	*360*	1,500	*350*	2,188
Purchase of typewriter			...	...	...	...	...	...	420
Total Non-Contract Contingencies { Voted			17,600	...	17,300	...	18,700	...	20,058
{ *Charged*			*17,003*	*1,400*	*16,650*	*600*	*16,650*	*1,300*	*16,709*
Miscellaneous contract contingencies...			13,500	...	15,300	...	15,000	...	14,471
Pay of contingency menials			22,500	...	23,700	...	20,000	...	21,195
Total Contract Contingencies ...			36,000	...	39,000	...	35,000	...	35,666
5. Contributions, Grants-in-aid, etc.—									
Grants for games			6,500	*80*	7,000	*80*	7,000	*80*	6,512
Common room charges			720	...	720	...	720	...	742
Total ...			7,220	*80*	7,720	*80*	7,720	*80*	7,254
Total—Secondary Schools for Boys { Voted			7,86,337	...	7,87,320	...	7,75,021	...	7,81,519
{ *Charged*			*17,003*	*10,181*	*16,650*	*9,174*	*16,650*	*9,420*	*16,709*
(*b*)—SECONDARY SCHOOLS FOR GIRLS									
1. Pay of Officers—									
Teaching staff (150—350) ...	2	2	8,650	...	8,000	...	8,500	...	7,887
Leave allowance			300	...	...	...	300	...	...
Special pay			...	...	...	...	...	...	23
Total ...			8,950	...	8,000	...	8,800	...	7,910
2. Pay of Establishment—									
Matron (25—30)	1	2	612	...	285	...	461	...	287
Teaching staff (40—200) ...	56	60	60,451	...	59,000	...	57,011	...	56,903
Clerks (40—75)	2	2	1,305	...	1,235	...	1,659	...	1,673
Servants (13—20)	7	9	1,548	...	1,283	...	1,403	...	1,330
Special pay			180	...	322	...	180	...	72
Lump provision for deputation for training			1,800	...	...	...	1,800	...	...
Temporary Establishment... ...			240	...	232	...	240	...	220
Deduct—Probable savings			—1,500	...	...	...	—972	...	...
Total ...			64,636	...	62,357	...	61,782	...	60,485
3. Allowances—									
Travelling allowance of officers ...			100	...	...	...	100	...	129
Travelling allowance of establishment			260	...	150	...	150	...	124
House rent and other allowances ...			1,140	...	1,295	...	1,140	...	915
Total ...			1,500	...	1,445	...	1,390	...	1,168

E.—GOVERNMENT SECONDARY SCHOOLS—*concld.*

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4. Contingencies—									
Rates and taxes (Charged) ...			*1,242*	...	*1,242*	...	*1,242*	...	*1,035*
Books, maps, etc.			500	...	500	...	500	...	500
Other non-contract contingencies ...			7,600	...	6,800	...	7,600	...	7,597
Pay of contingency menials ...			1,500	...	1,800	...	1,500	...	1,240
Purchase of typewrites			...	...	...	...	...	...	130
Total Non-Contract Contingencies Voted			9,600	...	9,100	...	9,600		9,467
Total Non-Contract Contingencies *Charged*			*1,242*		*1,242*	...	*1,242*		*1,035*
Pay of contingency menials ...			1,704	...	1,666	...	1,600	...	1,477
Miscellaneous contract contingencies			1,660	...	1,800	...	1,300	...	1,668
Total Contract contingencies ...			3,364	...	3,466	...	2,900	...	3,145
5. Contribution, Grants-in-aid, etc.—									
Grants for games			125	...	125	...	125	...	125
Common room charges... ...			25	...	25	...	25	...	25
Total ...			150	...	150	...	150	...	150
TOTAL—Secondary Schools for Girls Voted			88,200	...	84,518	...	84,622	...	82,325
TOTAL—Secondary Schools for Girls *Charged*			*1,242*	...	*1,242*	...	*1,242*	...	*1,035*

F.—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS.

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
1.—RECURRING GRANTS									
1. Boys' schools			1,63,602	*2,412*	1,44,982	*1,032*	1,44,982	*1,032*	1,18,199
2. Girls' schools			64,376	...	64,376	...	64,376		61,273
Total ...			2,27,978	*2,412*	2,09,358	*1,032*	2,09,358	*1,032*	1,79,472
2.—NON-RECURRING GRANTS									
1. Building grants					4,500		4,500		16,038
2. Grants-in-aid for secondary schools for other purposes.			...	...		...		...	841
3. Grants for furniture... ...									835
Total ...			...	...	4,500	...	4,500	...	17,714
TOTAL DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS			2,27,978	*2,412*	2,13,858	*1,032*	2,13,858	*1,032*	1,97,186

H.—WORKS (SECONDARY)

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
Original Works—									
In charge of civil officers ...			1,000	...	5,000	...	5,000	...	19,311
Repairs—									
Repairs			10,750	...	10,750	*250*	10,750	*250*	11,659
Rates and taxes (Charged)			*20*	...	*15*	...	*15*	...	*7*
Total Repairs Voted ...			10,750	...	10,750	...	10,750	...	11,659
Total Repairs *Charged*...			*20*	...	*15*	...	*15*	*250*	*7*
Total works Voted ...			11,750	...	15,750		15,750	...	30,970
Total works *Charged* ...			*20*	...	*15*	*250*	*15*	*250*	*7*

I.—GOVERNMENT PRIMARY SCHOOLS

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
(a)—PRIMARY SCHOOLS FOR BOYS									
1. Pay of Establishment—									
Teaching staff (15—70) ...	401	406	59,027	*29,279*	60,887	*29,400*	59,303	*29,077*	85,540
Servants (13—20)	1	1	216	...	255	...	216	...	204
Lump provision for starting schools in the backward tracts.			1,500	*1,000*	...	...	1,800	*700*	...
Deduct—Probable savings ...			—2,000	*—1,000*	...	...	—2,052	*—1,000*	...
Total ...			58,743	*29,279*	61,142	*29,400*	59,267	*28,777*	85,744
2. Allowances and Honoraria—									
House-rent and other fixed allowances			200	*210*	50	...	310	...	228
Stipend to substitute teachers ...			400	...	500	*150*	500	...	401
Travelling allowance			100	*290*	150	*250*	100	*400*	491
Total ...			700	*500*	700	*400*	910	*400*	1,120
3. Contingencies—									
Pay of contingency menials ...			...	...	...	...	...	...	...
Books, maps, periodicals and newspapers			1,000	*500*	850	*300*	850	*300*	1,516
Other non-contract contingencies ...			3,700	*800*	3,450	*700*	3,559	*700*	4,297
Total contingencies ...			4,700	*1,300*	4,300	*1,000*	4,409	*1,000*	5,813
4. Contribution—									
Grant for games			250	*50*	250	*50*	250	*50*	300
Total—Primary Schools for boys			64,393	*31,129*	66,392	*30,850*	64,836	*30,227*	92,977
Total—Primary Schools Voted...			64,393	...	66,392	...	64,836	...	92,977
Total—Primary Schools *Charged*...			...	*31,129*	...	*30,850*	...	*30,227*	...

J.—GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Recurring			8,75,676	20	8,63,676 (Recurring and Non-recurring)		8,63,676		8,14,425
Non-recurring				...			...		84
TOTAL—GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION.			8,75,676	20	8,63,676		8,63,676		8,14,509
K.—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS									
1. Recurring Grants—									
Boys' schools...			35,000	*14,200*	35,000	*14,200* (Boys', Girls' and Tea garden schools)	35,000	*14,200* (Boys', Girls' and Tea garden schools)	46,199
Girls' schools			4,400	...	4,400		4,400		3,655
Tea garden schools			7,080	...	6,600		6,600		7,221
Total ...			46,480	*14,200*	46,000	*14,200*	46,000	*14,200*	57,075
2. Non-Recurring Grants—									
For furniture and apparatus ...			...	...	300		300		175
For buildings			1,000	...	700		700		700
Tea garden schools			...	...	1,200		1,200		...
Total ...			1,000	...	2,200		2,200		875
TOTAL—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS			47,480	*14,200*	48,200	*14,200*	48,200	*14,200*	57,950
L.—WORKS (PRIMARY)									
ORIGINAL WORKS—									
In charge of Civil officers ...			...	...	1,250	...	1,250		657
Total ...			...	...	1,250	...	1,250		657
REPAIRS—									
Repairs			1,200	*300*	1,300	*200*	1,300	*200*	1,415
Total ...			1,200	*300*	1,300	*200*	1,300	*200*	1,415
TOTAL WORKS ...			1,200	*300*	2,550	*200*	2,550	*200*	2,072
M.—GOVERNMENT SPECIAL SCHOOLS									
(*a*) NORMAL OR TRAINING-SCHOOLS									
1. Pay of officers—									
Superintendents (250—800)+P.A.1.(50)	2	2	9,000		9,668		9,825		10,104
Special pay			1,200		500		925		600
Total ...			10,200		10,168		10,750		10,704
2. Pay of Establishment—									
Teaching staff (40—250) ...	17	17	25,209		21,545		24,474		22,406
Clerks (40—75)	2	4	2,553		2,498		2,018		2,635
Servants (13—20)	5	5	946		904		924		1,017
Temporary establishment ...			...		...		990		...
Deduct—Probable savings ...			—708		...				...
Total ...			28,000		24,947		28,406		26,058
3. Allowances and Honoraria—									
Travelling allowance of establishment			100		100		250		72
Travelling allowance of officers			100		150		100		118
House-rent and other fixed allowances			100		100		100		100
Stipends			...		...		...		
Total ...			300		350		450		290

M.—GOVERNMENT SPECIAL SCHOOLS—*contd.*

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
NORMAL OR TRAINING SCHOOLS—*concld.*			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4. Contingencies—									
Rates and taxes (Charged) ...			*1,900*		*1,958*		*1,958*		*1,884*
Books, maps, periodicals and newspapers.			500		500		500		550
Other non-contract contingencies ...			1,300		1,142		1,300		1,290
Purchase of Type writer ...			350		...		...		
Total Non-contract contingencies. Voted			2,150		1,642		1,800		1,840
Total Non-contract contingencies. *Charged*			*1,900*		*1,958*		*1,958*		*1,884*
Pay of contingency menials ...			1,800		1,576		1,800		1,681
Miscellaneous contract contingencies			1,800		2,324		2,200		1,787
Total Contract contingencies ...			3,600		3,900		4,000		3,468
5. Grants-in-aid—									
Grants for games			450		450		450		480
Common Room charges... ...			200		200		200		200
Total ...			650		650		650		680
TOTAL—Normal or Training Schools. Voted			44,900		41,657		46,056		43,040
TOTAL—Normal or Training Schools. *Charged*			*1,900*		*1,958*		*1,958*		*1,884*
(*b*) INSTITUTION FOR HIGHER SANSKRIT LEARNING AT SYLHET.									
1. Pay of officers—									
Teaching staff (150—300) ...	1	1	4,175		4,025		4,025		3,875
Special pay			300		303		300		297
Total ...			4,475		4,328		4,325		4,172
2. Pay of Establishment—									
Teaching staff (75—200) ...	2	2	3,588		5,219		3,540		} 4,988
Clerks (75—200)	1	1	1,800		...		1,680		
Servants (11—20)	1	1	204		203		203		192
Deduct—Emegency out from salaries ...			...		...				—3
Total ...			5,592		5,422		5,423		5,177
3. Allowances and Honoraria—									
Travelling allowance of officers ...			50		32		50		...
House rent and other fixed allowances			528		533		528		523
Travelling allowance of establishment			50		58		...		...
Total ...			628		623		578		523
4. Contingencies—									
Rates and taxes (Charged)... ...			*484*		*419*		*420*		*419*
Books, maps, periodicals and newspapers.			300		300		300		301
Other non-contract contingencies ...			150		100		150		110
Total Non-Contract Contingencies. Voted			450		400		450		411
Total Non-Contract Contingencies. *Charged*			*484*		*419*		*420*		*419*
Pay of contingency menials ...			780		780		780		780
Miscellaneous contract contingencies			500		420		500		540
Total Contract Contingencies ...			1,280		1,200		1,280		1,320
5. Contributions and Grants-in-aid—									
Grants for games			20		20		20		20
Common room charges			40		40		40		40
Total ...			60		60		60		60
TOTAL—Institution for Higher Sanskrit Learning... Voted			12,485		12,033		12,116		11,663
TOTAL—Institution for Higher Sanskrit Learning... *Charged*			*484*		*419*		*420*		*419*

M.—GOVERNMENT SPECIAL SCHOOLS—*contd.*

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
(*c*) ENGINEERING SCHOOL.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Contributions and Grants-in-aid—									
Contribution to other Governments for seats and other incidental charges for Assam students reading in Engineering Schools.			2,700				2,450		2,776
Total			2,700				2,450		2,776
2. Allowances and Honoraria—									
Travelling allowance			200		150		200		257
House-rent and other fixed allowances.			800		250		900		681
Total			1,000		400		1,100		938
TOTAL—Engineering School ...			3,700		400		3,550		3,714
(*d*) SYLHET MADRASSA.									
1. Pay of Officers—									
Principal and teaching staff (175—425).	3	4	12,555		7,026		8,707		7,189
Leave allowance			...		...		400		...
Total ...			12,555		7,026		9,107		7,189
2. Pay of Establishment—									
Teaching staff (25—200) ...	17	18	24,514		22,708		21,088		19,440
Clerks (40—75)	2	2	1,432		1,408		1,408		1,403
Servants (13—19)	4	4	815		803		803		791
Special pay			180		180		180		180
Total			26,941		25,099		23,479		21,814
3. Allowances and Honoraria—									
Travelling allowance of officers ...			250		200		250		201
Travelling allowance of establishment.			50		...		50		113
House rent and other fixed allowances.			...		...		...		...
Total ...			300		200		300		314
4. Contingencies—									
Rates and taxes (Charged)			*512*		*257*		*157*		*157*
Books, maps, periodicals and newspapers.			600		400		400		499
Other non-contract contingencies			400		980		980		585
Purchase of typewriters ...			...		...		...		...
Total Non-Contract Contingencies. Voted			1,000		1,380		1,380		1,084
Total Non-Contract Contingencies. *Charged*			*512*		*257*		*157*		*157*
Pay of contingency menials ...			800		636		600		635
Miscellaneous contract Contingencies.			800		800		800		[illegible]
Total Contract contingencies			1,600		1,436		1,400		1,435
5. Contributions and Grants-in-aid—									
Grant for games			300		300		300		300
Common room charges			100		100		100		97
Total			400		400		400		397
TOTAL—Sylhet Madrassa Voted			42,796		35,541		36,066		32,233
TOTAL—Sylhet Madrassa *Charged*			*512*		*257*		*157*		*157*

N.—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Recurring grants			64,620		61,620		61,620		50,885
Non-recurring grants—									
Towards buildings			1,500		3,000		3,000		740
Grant-in-aid to Hospitals ...			...		...		...		...
For establishment of Madrassa ...			...		...		...		...
Grants for furniture and apparatus ...			...		...		...		595
Total ...			...		3,000		3,000		1,335
TOTAL Direct Grants to non-Government special schools.			66,120		64,620		64,620		52,220

P.—WORKS—(SPECIAL)

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
Original works—									
In charge of civil officers ...			...		100		100		900
Total			...		100		100		900
Repairs—									
Repairs			1,000		1,000		1,000		1,257
Rates and taxes (Charged)			*89*		*33*		*33*		*29*
Total ... Voted...			1,000		1,000		1,000		1,257
Total ... *Charged*			*89*		*33*		*33*		*29*
TOTAL Works Voted ...			1,000		1,100		1,100		2,157
TOTAL Works *Charged* ...			*89*		*33*		*33*		*29*

GENERAL CHARGES—Q.—DIRECTION

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
1—Pay of Officers—									
Director (Charged) (1,750—2,250) ...	*1*	*1*	*26,247*		*25,647*		*25,647*		*25,494*
Assistant to the Director of Public Instruction for Muhammadan Education (250—800)—S. P.(75).	1	1	9,670		9,300		9,300		9,306
Special officer			...		...		...		...
Lump provision for quinquennial report work.			...		...		4,000		...
Leave allowance			...		...		500		...
Deduct—Probable Savings ...			...		...		...		...
Total ... Voted ...			9,670		9,300		13,800		9,306
Total ... *Charged*			*26,247*		*25,647*		*25,647*		*25,494*
2—Pay of Establishment—									
Personal assistant and clerks(30—400)	31	31	41,818		40,385		41,552		40,503
Servants (15—30)—P. A. 1(1) ...	11	11	2,382		2,444		2,372		2,386
Temporary establishment ...			3,008		5,900		2,852		5,556
Lump provision for quinquennial report work.			...		...		1,500		...
Deduct—Emergency cut from salaries...			...		...		...		—113
Total ...			47,208		48,729		48,276		48,332
3—Allowances and Honoraria—									
Travelling allowance of officers Voted			2,000		2,100		2,500		1,758
Travelling allowance of officers *Charged*			*2,400*		*2,400*		*2,400*		*2,365*
Travelling allowance of establishment			1,900		1,300		1,400		1,919
House rent and other fixed allowance			100		...		100		75
Cost of passage (Charged) ...			...		...		...		...
Treatment of members of Civil Services.			...		48		...		...
Total ... Voted ...			4,000		3,448		4,000		3,752
Total ... *Charged*			*2,400*		*2,400*		*2,400*		*2,365*
4—Contingencies—									
Books, maps, periodicals and newspapers.			300		300		300		336
Purchase of typewriters			...		...		...		423
Other non-contract contingencies ...			300		100		300		316
Total Non-Contract Contingencies			600		400		600		1,075
Pay of contingency menials ...			100		106		100		91
Miscellaneous contract contingencies			4,500		3,900		4,500		4,448
Total Contract Contingencies			4,600		4,006		4,600		4,539
TOTAL Direction Voted ...			66,078		65,883		71,276		67,004
TOTAL Direction *Charged* ...			*28,647*		*28,047*		*28,047*		*27,859*

GENERAL CHARGES—R.—INSPECTION.

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Pay of Officers—									
Inspectors — Voted (250—800)	2	2	17,495		19,200		18,000		14,563
Inspectors — *Charged (400—1,500)*			...		...		...		*7,858*
Special pay			2,400		...		1,200		...
Assistant Inspectors, Assistant Inspectress and Deputy Inspectors (150—800).	25	25	89,871		88,088		86,639		87,283
Leave allowance			2,000		...		2,000		...
Deduct—Emergency cut from salaries			...		...		...		—4
Total — Voted ...			1,11,766		1,07,288		1,07,839		1,01,842
Total — *Charged* ...			...		...		...		*7,858*
2. Pay of Establishment—									
Sub-Inspectors (75—200) ...	55	55	86,770		85,800		83,694		80,607
Clerks (40—150)	62	62	48,823		50,300		49,791		50,448
Servants (13—30)	115	114	18,534		18,557		18,863		18,153
Temporary establishment ...			1,440		1,100		2,484		...
Lump provision for deputation of Sub-Inspectors for training.			1,500		...		3,750		...
Deduct—Probable savings ...			...		...		—7,538		...
Total ...			1,57,067		1,55,757		1,51,044		1,49,208
3. Allowances and Honoraria—									
Travelling allowance of officers. — Voted ...			30,000		30,000		30,660		28,960
Travelling allowance of officers. — *Charged* ...			...		...		...		*1,254*
Travelling allowance of establishment			9,000		9,300		8,800		9,200
House-rent and other fixed allowances			30,000		30,000		29,000		29,871
Total — Voted ...			69,000		69,300		68,460		68,031
Total — *Charged* ...			...		...		...		*1,254*
4. Contingencies—									
Rates and taxes (Charged) ...			*1,100*		*901*		*901*		*1,021*
Books, maps, periodicals, etc. ...			1,500		1,500		1,500		1,300
Purchase of typewriter ...			800		400		400		1,195
Other Non-contract contingencies ...			1,500		800		1,200		714
Total Non-Contract Contingencies. — Voted ...			3,800		2,700		3,100		3,209
Total Non-Contract Contingencies. — *Charged* ...			*1,100*		*901*		*901*		*1,021*
Pay of contingency menials ...			1,500		1,400		900		965
Miscellaneous contract contingencies			14,000		13,600		13,200		14,119
Total Contract Contingencies			15,500		15,000		14,100		15,084
5. *Deduct*—Amount transferred to the Deposit account of the Khasi States.			—6,300		—6,300		—6,300		...
Total Inspection — Voted ...			3,50,833		3,43,745		3,38,243		3,37,374
Total Inspection — *Charged* ...			*1,100*		*901*		*901*		*10,133*

GENERAL CHARGES—S.—SCHOLARSHIPS

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
1. In Arts Colleges—									
Scholarships — Post-graduate — Ordinary			1,000		369	...	369		...
Scholarships — Post-graduate — Research			...		...	...	...		...
Scholarships — Senior			26,000		24,000	*225*	26,197		24,263
Scholarships — Junior			27,400		28,000	*675*	27,243		26,696
Scholarships — Special			1,600		1,000	...	1,495		1,599
Total ...			56,000		53,369	900	55,304		52,558
2. In Professional Colleges—									
Engineering scholarships			5,420		3,600	...	5,548		3,586
Medical scholarships			180		460	...	220		160
Total ...			5,600		4,060	...	5,768		3,746

GENERAL CHARGES—S.—SCHOLARSHIPS—*concld.*

	Numbers		Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	1937-38	1938-39	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3. In Secondary Schools—									
Scholarships — Primary			9,400	1,540	10,400	1,500	9,400	1,700	11,535
Scholarships — Middle English ...			12,000	1,560	10,400	3,000	11,000	...	12,770
Scholarships — Middle Vernacular...			6,000	...	8,000	...	6,000	...	6,521
Scholarships — Special			3,000	900	3,700	840	3,000	840	4,377
Total ...			30,400	4,000	32,500	5,340	29,400	2,540	35,203
4. In Primary Schools— Scholarships, primary			...	...	...	...	...	...	...
5. In Special Schools—									
Scholarships — Primary			1,000	360	440	360	985	...	1,092
Scholarships — Middle English ...			...	...	10	80	...	...	...
Scholarships — Middle Vernacular ...			400	40	450	40	300	...	404
Scholarships — *Tols*			2,100	...	2,000	...	2,000	...	2,154
Scholarships — Special			3,500	...	3,000	...	3,500	...	3,923
Scholarships — Engineering and Surveying			5,000	...	3,300	...	4,774	...	4,154
Scholarships — Madrassa			5,000	...	4,012	...	5,000	...	4,793
Scholarships — Medical			1,000	...	1,340	...	1,000	...	1,500
Scholarships — Normal or training schools			14,000	600	16,960	600	14,400	898	16,044
Total ...			32,000	1,000	31,512	1,080	31,959	898	34,064
TOTAL Scholarships ...			1,24,000	5,000	1,21,441	7,320	1,22,431	3,438	1,25,571

GENERAL CHARGES—T.—MISCELLANEOUS

(*a*) PUBLIC LIBRARY, SHILLONG									
1. Pay of Establishment—									
Librarians (50—100)	2	2	1,470	...	1,490	...	1,440		1,395
Servants (15—20)	1	1	216	...	215	...	216		204
Leave allowance			...	...	...	...	200		...
Total ...			1,686	...	1,705	...	1,856		1,599
2. Contingencies—									
Purchase of books, maps, etc. ...			500	...	380	...	380		385
Other Non-contract contingencies ...			20	...	20	...	20		14
Total Non-Contract Contingencies ...			520	...	400	...	400		399
Miscellaneous contract contingencies			100	...	100	...	100		100
Total Contract Contingencies ...			100	...	100	...	100		100
TOTAL Public Library			2,306	...	2,205	...	2,356		2,098
(*b*) EXAMINATION CHARGES									
1. Allowances and honoraria—									
Travelling allowance of ... — Officers ...			400	...	650	...	650		201
Travelling allowance of ... — Establishment			...	...	...	...	...		...
Remuneration to examiners — Voted ...			12,000	...	9,450	...	9,450		12,207
Remuneration to examiners — *Charged* ...			40	...	50	50	50		15
Total — Voted ...			12,400	...	10,100	...	10,100		12,408
Total — *Charged* ...			40	...	50	50	50		15
2. Contingencies—									
Other examination charges ...			6,000	10	6,850	1,500	7,850		5,155
Total ...			6,000	10	6,850	1,500	7,850		5,155
TOTAL Examination Charges — Voted ...			18,400	...	16,950	...	17,950		17,563
TOTAL Examination Charges — *Charged* ...			40	10	50	1,550	50		15

GENERAL CHARGES—T.—MISCELLANEOUS—*contd.*

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
(*c*) TEXT-BOOK COMMITTEE CHARGES.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Pay of establishment—									
Clerks and servants (13—80) ...			...	...	...	...	...	...	236
Leave allowance			...	...	...	...	...	...	...
Total ...			...	...	...	...	...	...	236
2. Allowances and honoraria—									
Travelling allowance of officers ...			1,000	...	100	...	1,000	...	491
Travelling allowance of establishment			...	...	...	...	...	...	...
Total ...			1,000	...	100	...	1,000	...	491
3. Contingencies—									
Miscellaneous contingencies (Production of text books).			925	...	3,000	...	3,000	...	125
TOTAL Text-Book Committee charges			1,925	...	3,100	...	4,000	...	852
(*d*) OTHER MISCELLANEOUS CHARGES.									
1. Pay of officers—									
Medical supervisor of hostels ...			2,100	...	2,100	...	2,100	...	2,104
Total ...			2,100	...	2,100	...	2,100	...	2,104
2. Pay of establishment—									
Medical Supervisor of hostels ...			4,300	*120*	4,300	*82*	4,300	*120*	4,221
Total ...			4,300	*120*	4,300	*82*	4,300	*120*	4,221
3. Grants—									
Donation to Sahitya Sabha ...			600	...	600	...	600	...	600
Grants for educational experiment ...			1,200	...	1,100	...	1,100	...	1,200
Grants for games to athletic associations			3,000	...	3,000	...	3,000	...	3,000
Hostel accommodation for girls ...			1,200	...	1,200	...	1,200	...	1,500
Grants to girls' guide association ...			500	...	500	...	500	...	500
Grants to boys' scout association ...			4,000	...	4,000	...	4,000	...	5,000
Development of physical education ...			800	*200*	...	...	...	...	...
Grants to night schools in Surma Valley			1,500	...	1,000	...	1,000	...	1,000
Grants for miscellaneous purposes ...			1,000	...	1,000	...	1,000	...	2,658
Grants for enlargement of school gardens			...	...	...	...	...	...	...
Total ...			13,800	*200*	12,400	...	12,400	...	15,458
4. Allowances and honoraria—									
Travelling allowance of officers ...			400	...	100	...	400	*200*	397
Ditto of establishment ...			...	*300*	100	*150*	...	...	389
House-rent and other fixed allowances			600	...	550	...	600	...	519
Rewards			...	...	...	...	...	...	...
Stipends to mistresses under training			3,300	...	3,300	...	3,300	...	2,788
Total ...			4,300	*300*	4,050	*150*	4,300	*200*	4,093
5. Contingencies—									
Purchase of books and periodicals for various institutions.			2,500	...	2,500	...	2,500	...	2,948
Miscellaneous contingencies ...			500	*1,000*	800	*1,200*	800	*700*	1,304
Total ...			3,000	*1,000*	3,300	*1,200*	3,300	*700*	4,252
TOTAL Other Miscellaneous Charges			27,500	*1,620*	26,150	*1,432*	26,400	*1,020*	30,128
U.—WORKS (GENERAL)									
Original Works—									
In charge of civil officers			...	...	...	...	...	...	5,542
Repairs—									
Repairs			500	...	700	...	700	...	458
Total Works ...			500	...	700	...	700	...	6,000
V.—CHARGES IN ENGLAND									
Expenditure of the High Commissioner for India—									
Leave salaries ... Voted ...			3,600	...	6,893	...	6,960	...	...
Leave salaries ... *Charged* ...			*20,760*	...	*12,840*	...	*10,240*	...	...
Sterling Overseas pay (Charged) ...			*2,133*	...	*2,133*	...	*2,134*	...	...
Other charges			800	...	2,267	...	...	...	...
Total ... Voted ...			4,400	...	9,160	...	6,960	...	...
Total ... *Charged* ...			*22,893*	...	*14,973*	...	*12,374*	...	...

GRANT No. 17

CHARGES ON ACCOUNT OF MEDICAL

[HEAD OF ACCOUNT—38.—MEDICAL]

I.—ESTIMATE of the amount required in the year ending March 31, 1939, to defray the expenses in connection with the administration of the Medical Department.

Voted :—Rupees ten lakhs and sixty-five thousand

Charged :—*Rupees three lakhs, ninety-six thousand and six hundred*

II.—Sub-heads under which this grant will be accounted for by the MEDICAL DEPARTMENT.

	Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
A.—MEDICAL ESTABLISHMENT	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(*a*) Superintendence—							
1. Pay of officers ... Voted ...	5,496	...	5,370	...	5,400	...	5,571
1. Pay of officers ... *Charged* ...	*33,000*	...	*35,750*	...	*33,000*	...	*33,000*
2. Pay of establishment	35,300	...	37,410	...	35,917	...	37,796
3. Allowances and honoraria Voted ...	1,800	...	2,000	...	2,200	...	1,891
3. Allowances and honoraria *Charged* ...	*2,500*	...	*1,500*	...	*2,800*	...	*2,330*
4. Grants-in-aid, contributions, etc. (*Charged*)...	*600*	...	*600*	...	*600*	...	*600*
5. Contingencies	3,060	...	2,580	...	3,060	...	3,437
Deduct—½ share transferred to 28.—Jails Voted	...	...	...	...	...	...	—18,261
Deduct—½ share transferred to 28.—Jails *Charged*	...	...	...	...	...	...	*—13,474*
Total (*a*) ... Voted ...	45,656	...	47,360	...	46,577	...	30,434
Total (*a*) ... *Charged* ...	*36,100*	...	*37,850*	...	*36,400*	...	*22,456*
(*b*) District Medical Officers—							
1. Pay of officers ... ... Voted ...	1,18,446	...	1,05,013	...	1,07,216	...	1,30,151
1. Pay of officers ... ... *Charged* ...	*1,06,000*	*34,439*	*1,13,524*	*35,962*	*1,23,825*	*35,389*	*1,06,658*
2. Pay of establishment	30,864	*7,123*	30,532	*6,358*	30,119	*6,909*	34,707
3. Allowances and honoraria Voted ...	13,000	...	13,095	...	11,655	...	20,800
3. Allowances and honoraria *Charged* ...	*5,000*	*11,200*	*5,735*	*10,379*	*5,200*	*11,100*	*5,795*
4. Grants-in-aid, contribution, etc. (*Charged*)...	*600*	...	*1,174*	...	*2,400*	...	*2,243*
5. Contingencies Voted	8,623	...	6,983	...	7,769	...	9,354
5. Contingencies *Charged*	*316*	*1,710*	*484*	*2,400*	*484*	*2,522*	*456*
Deduct—Amount transferred to the deposit account of the Khasi states ...	—4,200	...	—5,400	...	—5,400	...	...
Total (*b*) ... Voted ...	1,66,733	...	1,50,223	...	1,51,359	...	1,95,012
Total (*b*) ... *Charged* ...	*1,11,916*	*54,472*	*1,25,967*	*55,599*	*1,31,909*	*55,920*	*1,15,152*
(*c*) Reserve Medical Subordinates—							
1. Pay of officers ... Voted ...	20,000	...	23,324	...	13,565	...	19,270
1. Pay of officers ... *Charged* ...	...	...	...	*35*	...	...	*398*
2. Pay of establishment	39,038	*5,130*	36,000	*6,000*	38,998	*4,047*	38,075
3. Allowances and honoraria	5,000	*600*	4,031	*300*	7,400	*600*	5,481
Deduct—Contribution from the Central Government for the cost of the Medical staff accompanying Political Officers on tour in tribal areas (Charged).	...	*—1,000*	...	*—1,000*	...	*—1,000*	*—1,200*
Total (*c*) Voted ...	64,038	...	63,355	...	59,963	...	62,826
Total (*c*) *Charged* ...	...	*4,730*	...	*5,335*	...	*3,647*	*—802*
Deduct—Amount reduced by the Assembly ...	...	...	...	...	—100	...	...
TOTAL A ... Voted	2,76,427	...	2,60,938	...	2,57,799	...	2,88,272
TOTAL A ... *Charged* ...	*1,48,016*	*59,202*	*1,63,817*	*60,934*	*1,68,309*	*59,567*	*1,36,806*
B.—HOSPITALS AND DISPENSARIES							
(*a*) Ordinary Dispensaries—							
1. Pay of officers	5,184	*4,438*	5,100	*4,200*	5,100	*4,200*	8,763
2. Pay of establishment	2,18,326	*55,626*	2,12,136	*53,783*	2,15,353	*54,695*	2,57,082
3. Allowances and honoraria Voted ...	10,850	...	12,271	...	10,500	...	16,732
3. Allowances and honoraria *Charged* ...	*100*	*9,360*	...	*9,400*	...	*9,500*	*75*
4. Contingencies Voted	63.900	...	64,744	...	60,810	...	1,03,490
4. Contingencies *Charged*	*4,552*	*52,342*	*4,306*	*53,442*	*4,306*	*50,375*	*4,148*
5. Grants-in-aid	...	*250*	...	...	...	...	...
Total B (*a*) Voted ...	2,98,260	...	2,94,251	...	2,91,763	...	3,86,067
Total B (*a*) *Charged* ...	*4,652*	*1,22,016*	*4,306*	*1,20,825*	*4,306*	*1,18,770*	*4,223*

		Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
		Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
B.—HOSPITALS AND DISPENSARIES								
(*b*) Travelling Dispensaries ...	Voted ...	1,791	...	...	...	...	...	8,372
	Charged ...	...	*12,320*	...	*9,379*	...	*10,089*	...
(*c*) Leper Hospitals	Voted ...	9,654	...	9,194	...	9,483	...	9,383
	Charged ...	*600*	...	*527*	...	*600*	...	*600*
(*d*) Leprosy Survey, etc.		5,120	...	4,820	...	5,120	...	5,119
(*e*) Grants for leprosy works		5,074	...	7,500	...	8,074	...	500
(*f*) Grants to Hospitals and Dispensaries ...		1,49,493	...	1,49,493	...	1 49,493	...	1,49,493
TOTAL B ...	Voted ...	4,69,392	...	4,65,258	...	4,63,933	...	5,58,934
	Charged ...	*5,252*	*1,34,336*	*4,833*	*1,30,204*	*4,906*	*1,28,859*	*4,823*
C.—GRANTS FOR MEDICAL PURPOSES ...		54,639	...	44,489	...	52,489	...	46,927
D.—MEDICAL SCHOOLS AND COLLEGES								
(*a*) Medical Colleges		62,000	...	52,000	...	53,340	...	1,22,513
(*b*) Medical Schools—								
1. Pay of officers ...	Voted ...	32,760	...	28,459	...	30,298	...	27,596
	Charged ...	*2,400*	...	*2,400*	...	*2,400*	...	*2,310*
2. Pay of establishment		17,452	...	16,876	...	17,381	...	16,858
3. Allowances and honoraria	Voted ...	10,000	...	8,800	...	10,200	...	9,695
	Charged ...	...	...	...	...	...	...	...
4. Contributions and grants-in-aid		7,235	...	7,000	...	7,000	...	14,637
5. Contingencies	Voted ...	10,570	...	18,595	...	19,728	...	10,601
	Charged ...	*1,300*	...	*1,300*	...	*1,300*	...	*1,273*
Total D (*b*) ...	Voted ...	78,017	...	79,730	...	84,607	...	79,387
	Charged ...	*3,700*	...	*3,700*	...	*3,700*	...	*3,583*
(*b*) School of Tropical Medicine		...	...	...	...	...	...	5,406
TOTAL D ...	Voted ...	1,40,017	...	1,31,730	...	1,37,947	...	2,07,306
	Charged ...	*3,700*	...	*3,700*	...	*3,700*	...	*3,583*

	Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
E.—MENTAL HOSPITALS							
(a) Mental Hospital, Tezpur—							
1. Pay of officers ... Voted ...	6,600	...	6,050	...	6,600	...	6,600
1. Pay of officers ... *Charged* ...	*600*	...	*1,162*	...	*1,160*	...	*600*
2. Pay of establishment	41,658	...	40,638	...	41,272	...	39,851
3. Allowances and honoraria	120	...	50	...	150	...	104
4. Contingencies ... Voted ...	58,400	...	58,944	...	56,400	...	58,374
4. Contingencies ... *Charged* ...	*3,165*	...	*3,365*	...	*3,365*	...	*3,083*
Total E (a) ... Voted ...	1,06,778	...	1,05,682	...	1,04,422	...	1,04,929
Total E (a) ... *Charged* ...	*3,765*	...	*,527*	...	*4,525*	...	*3,683*
(b) Share cost for the maintenance of the European Mental Hospital, Ranchi Voted	5,000	...	5,000	...	5,000	...	...
(b) Share cost for the maintenance of the European Mental Hospital, Ranchi *Charged*	...	...	...	...	...	...	*4,389*
TOTAL E ... Voted ...	1,11,778	...	1,10,682	...	1,09,422	...	1,04,929
TOTAL E ... *Charged* ...	*3,765*	...	*4,527*	...	*4,525*	...	*8,072*
F.—CHEMICAL EXAMINER							
1. Share cost of the Chemical Examiner, Bengal, and his establishment ...	4,500	...	...	...	4,000	...	5,361
G.—WORKS							
Original Works	700	*100*	700	*100*	700	*100*	1,098
Repairs ... Voted ...	1,000	...	1,200	...	1,200	...	1,482
Repairs ... *Charged* ...	*30*	*1,011*	*22*	*1,336*	*22*	*1,336*	*18*
TOTAL G ... Voted ...	1,700	...	1,900	...	1,900	...	2,580
TOTAL G ... *Charged* ...	*30*	*1,111*	*22*	*1,436*	*22*	*1,436*	*18*
H.—CHARGES IN ENGLAND Voted...	6,506	...	650	...	1,675	...	...
H.—CHARGES IN ENGLAND *Charged*	*41,254*	...	*51,580*	...	*41,800*	...	...
I.—LOSS OR GAIN BY EXCHANGE ON ENGLISH TRANSACTION Voted ...	...	...	—10	...	...	...	—15
I.—LOSS OR GAIN BY EXCHANGE ON ENGLISH TRANSACTION *Charged*	...	...	*—290*	...	...	...	*—288*
For rounding Voted ...	+41	...	...	...	+35	...	...
For rounding *Charged* ...	*—17*	*—49*	...	...	*+38*	*+38*	...
GRAND TOTAL ... Voted...	10,65,000	...	10,15,637	...	10,29,200	...	12,14,294
GRAND TOTAL ... *Charged*	*2,02,000*	*1,94,600*	*2,28,189*	*1,92,574*	*2,23,300*	*1,89,900*	*1,53,014*

III.—Details of the foregoing :—*See* following pages

A—MEDICAL ESTABLISHMENT—*contd.*

	Number 1937-38	Number 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
(a) SUPERINTENDENCE			Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.
1. Pay of Officers—									
Inspector General of Civil Hospitals (2,750) (Charged)	*1*	*1*	*33,000*	...	*35,750*	...	*33,000*	...	*33,000*
Personal Assistant (220—450) + special pay (100)	1	1	5,496	...	5,370	...	5,400	...	5,571
Total Voted ...			5,496	...	5,370	...	5,400	...	5,571
Total *Charged* ...			*33,000*	...	*35,750*	...	*33,000*	...	*33,000*
2. Pay of Establishment—									
Clerks (50—350)	25	25	32,858	...	35,136	...	33,520	...	35,474
Servants (14—30) + special pay 2 (1—3)	9	9	2,135	...	2,237	...	2,097	...	2,166
Temporary establishment ...			...	...	37	...	...	...	156
Leave allowance			307	...	...	...	300	...	...
Total ...			35,300	...	37,410	...	35,917	...	37,796
3. Allowances and Honoraria—									
House-rent and other fixed allowances			...	...	...	...	...	...	...
Travelling allowances of officers. Voted			1,000	...	1,300	...	1,200	...	1,071
Travelling allowances of officers. *Charged*			*2,500*	...	*1,500*	...	*2,800*	...	*2,114*
Travelling allowance of establishment			800	...	730	...	1,000	...	820
Medical treatment of members of superior and non-superior Civil service ... *Charged*			...	...	...	...	...	...	216
Total Voted ...			1,800	...	2,000	...	2,200	...	1,891
Total *Charged* ...			*2,500*	...	*1,500*	...	*2,800*	...	*2,330*
4. Grants-in-aid and contributions, etc.—									
Contribution for passage of officers transferred to or from other Governments (Charged)			*600*	...	*600*	...	*600*	...	*600*
5. Contingencies—									
Purchase of typewriters and duplicators...			...	...	...	...	...	...	385
Rates and taxes			...	...	...	...	...	...	...
Purchase of books, etc.			180	...	180	...	180	...	180
Other non-contract contingencies...			430	...	200	...	430	...	424
Total Non-Contract Contingencies			610	...	380	...	610	...	989
Miscellaneous contract contingencies			2,450	...	2,200	...	2,450	...	2,148
Total—Contract contingencies			2,450	...	2,200	...	2,450	...	2,448
Deduct—⅝ share transferred to Jails Voted			...	...	...	...	...	...	—18,261
Deduct—⅝ share transferred to Jails *Charged*			...	...	...	...	...	...	*—13,474*
TOTAL—Superintendence Voted ...			45,656	...	47,360	...	46,577	...	30,434
TOTAL—Superintendence *Charged*			*36,100*	...	*37,850*	...	*36,400*	...	*22,456*
(b) DISTRICT MEDICAL OFFICERS									
1. Pay of Officers—									
Civil Surgeons including Military Assistant Surgeons appointed as Civil Surgeons. Voted ... (500—900)	6	6	27,803	...	26,093	...	22,504	...	45,568
Civil Surgeons including Military Assistant Surgeons appointed as Civil Surgeons. *Charged (500—1,850)*	*8*	*8*	*1,20,703*	*27,325*	*1,18,524*	*26,125*	*1,13,025*	*23,614*	*1,06,658*
Overseas pay 3(300) (Charged) ...	*3*	*3*	*9,368*	...	...	...	*10,800*	...	...
Assistant Surgeons (150—450) ...	21	21	86,236	*6,714*	78,720	*9,437*	83,932	*11,375*	84,057
Charge allowance			300	*400*	200	400	400	400	526
Leave salary			10,200	...	...	...	...	...	...
Deduct—Probable savings Voted			— 6,093	...	...	...	...	...	...
Deduct—Probable savings *Charged*			*—24,071*	...	...	...	...	...	...
Total ... Voted ...			1,18,446	...	1,05,013	...	1,07,216	...	1,30,151
Total ... *Charged* ...			*1,06,000*	*34,439*	*1,18,524*	*35,962*	*1,23,825*	*35,389*	*1,06,658*

A.—MEDICAL ESTABLISHMENT—*contd.*

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
2. Pay of Establishment—			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Clerks (35—125)	33	33	22,514	*5,037*	22,265	*4,868*	21,835	*4,850*	25,126
Servants (13—20)	53	53	7,770	*1,986*	7,687	*1,790*	7,704	*1,859*	8,905
Compounders and dressers (6—40) ...	1	1	480	...	480	...	480	...	528
Allowance to Sub-Assistant Surgeon for Civil Station			100	*100*	100	*200*	100	*100*	148
Leave allowance			...	...	...	...	...	*100*	...
Total			30,864	*7,123*	30,532	*6,858*	30,119	6,909	34,707
3. Allowances and Honoraria—									
Cost of passage granted under the Superior Civil Services Rules. Voted			...	...	...	...	...	...	...
Cost of passage granted under the Superior Civil Services Rules. *Charged*			...	...	*1,285*	...	...	...	...
House-rent and other allowances Voted ...			1,410	...	1,380	...	1,410	...	6,337
House-rent and other allowances *Charged* ...			...	*6,900*	...	*6,679*	...	*6,850*	...
Travelling allowance of officers. Voted ...			10,890	...	11,000	...	9,530	...	13,708
Travelling allowance of officers. *Charged* ...			*5,000*	*4,000*	*4,500*	*3,500*	*5,000*	*3,853*	*5,795*
Travelling allowance of establishment...			700	*300*	715	*200*	715	*397*	755
Medical treatment of members of Superior and non-Superior Civil Service. Voted			...	...	...	...	...	...	...
Medical treatment of members of Superior and non-Superior Civil Service. *Charged*			...	...	...	...	*200*	...	...
Total Voted ...			13,000	...	13,095	...	11,655	...	20,800
Total *Charged* ...			*5,000*	*11,200*	*5,785*	*10,379*	*5,200*	*11,100*	*5,795*
4. Grants-in-aid, contributions, etc.—									
Contribution for passages (Charged) ...			*600*	...	*1,174*	...	*2,400*	...	*2,243*
Total (*Charged*) ...			*600*	...	*1,174*	...	*2,400*	...	*2,243*
Deduct—Amount transferred to the Deposit Account of the Khasi states			—4,200	...	—5,400	...	—5,400	...	...
Total			—4,200	...	—5,400	...	—5,400	...	...
5. Contingencies—									
Rates and taxes (Charged)			*316*	50	*484*	...	*484*	...	*456*
Purchase of typewriters, etc. ...			539	...	...	*770*	...	*770*	460
Purchase of books, etc.			273	*91*	283	*130*	283	*130*	332
Other non-contract contingencies ...			2,111	*69*	1,200	*100*	1,986	*122*	2,091
TOTAL—Non-Contract Contingencies. Voted ...			2,923	...	1,483	...	2,269	...	2,883
TOTAL—Non-Contract Contingencies. *Charged* ...			*316*	*210*	*484*	*1,000*	*484*	*1,022*	*456*
Pay of contingency menials ...			...	...	...	*14*	...	...	...
Miscellaneous contract contingencies ...			5,700	*1,500*	5,500	*1,386*	5,500	*1,500*	6,471
TOTAL—Contract Contingencies ...			5,700	*1,500*	5,500	*1,400*	5,500	*1,500*	6,471
TOTAL—District Medical Officers, Voted ...			1,66,733	...	1,50,223	...	1,51,359	...	1,95,012
TOTAL—District Medical Officers, *Charged* ...			*1,11,916*	*54,472*	*1,25,957*	*55,599*	*1,31,909*	*55,920*	*1,15,152*
(c) RESERVE MEDICAL SUBORDINATES									
1. Pay of Officers—									
Civil Surgeons (Charged)					...		...	...	*398*
Assistant Surgeons (150—450) ...	5	6	20,000	...	23,324	*35*	13,565	...	19,270
Deduct—Probable savings ...			...	...	...	...	...	...	...
Total Voted ...			20,000	...	23,324	...	13,565	...	19,270
Total *Charged* ...			...	...	...	*35*	...	...	*398*
2. Pay of Establishment—									
Sub-Assistant Surgeons (75—175) ...	28	28	39,038	*5,130*	36,000	*6,000*	38,998	*4,047*	38,075
Deduct—Probable savings			...	...	...	...	...	...	...
TOTAL ...			39,038	*5,130*	36,000	*6,000*	38,998	*4,047*	38,075

A.—MEDICAL ESTABLISHMENT—*contd.*

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
3.—Allowances and Honoraria—			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Travelling allowance of officers. Voted ...			1,000	...	1,100	...	1,500	...	824
Travelling allowance of officers. *Charged* ...			...	...	...	...	...	...	...
Travelling allowance of establishment...			2,000	*400*	2,000	...	3,200	*400*	2,910
House-rent and other allowances ...			2,000	*200*	931	*300*	2,700	*200*	1,747
Total Voted ...			5,000	...	4,031	...	7,400	...	5,481
Total *Charged* ...			...	*600*	...	*300*	...	*600*	...
4. Contingencies— Rates and taxes			...	...	...	...	...	...	...
Deduct—Contribution by Central Government for cost of medical staff accompanying Political Officers on tour in tribal areas (Charged)			...	*—1,000*	...	*—1,000*	...	*—1,000*	*—1,200*
TOTAL—Reserve Medical Subordinates. Voted ...			64,038	...	63,355	...	59,963	...	62,826
TOTAL—Reserve Medical Subordinates. *Charged* ...			...	*4,730*	...	*5,335*	...	*3,647*	—802

B.—HOSPITALS AND DISPENSARIES

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
(*a*)—ORDINARY DISPENSARIES									
1.—Pay of Officers—									
Assistant Surgeons (150—450) ...	2	2	5,184	*4,438*	5,100	*4,200*	5,100	*4,200*	8,763
Total ...			5,184	*4,438*	5,100	*4,200*	5,100	*4,200*	8,763
2.—Pay of Establishment—									
Sub-Assistant Surgeons (70—200) ...	122	123	1,95,663	*37,316*	1,91,400	*36,000*	1,93,263	*36,587*	2,24,409
House surgeons and house physicians (50)	6	5	3,300	...	2,369	...	2,970	...	2,385
Compounders and dressers (10—40) ...	59	57	10,471	*13,763*	10,891	*12,600*	10,434	*13,464*	22,646
Servants (13—20)	31	30	2,568	*3,302*	2,510	*4,053*	2,966	*3,660*	2,766
Dhais and nurses (15—35)... ...	11	11	4,644	*945*	4,546	*1,130*	4,700	*984*	4,796
Special pay of midwife			...	...	...	...	...	...	...
Special pay 1(15)			...	*300*	...	...	180	...	...
Night attendants (20—30) ...	7	7	1,680	...	420	...	840	...	...
Total ...			2,18,326	*55,626*	2,12,136	*53,783*	2,15,353	*54,695*	2,57,082
Grants-in-aid—									
Grant to Sadiya Local Fund for removal of night soil from the Sadiya dispensary.			...	*250*	...	...	...	...	...
3.—Allowances and Honoraria—									
Travelling allowance of officers ...			250	...	...	...	...	*900*	284
Travelling allowance of establishment			5,600	*3,000*	7,700	*3,900*	5,800	*2,600*	6,516
House-rent and other fixed allowances			4,800	*6,360*	4,571	*5,500*	4,600	*6,000*	9,517
Medical treatment of Superior and non-Superior Civil Services. Voted ...			...	...	...	...	...	...	415
Medical treatment of Superior and non-Superior Civil Services. *Charged* ...			*100*	...	...	...	...	...	75
Other non-recurring allowances ...			200	...	...	...	100	...	...
Total Voted ...			10,850	...	12,271	...	10,500	*9,500*	16,732
Total *Charged* ...			*100*	*9,360*	...	*9,400*	...	...	75
4.—Contingencies—									
Rates and taxes (Charged)			*4,552*	*242*	4,306	*242*	4,306	*242*	4,148
Diet of patients			19,000	*18,600*	20,000	*17,500*	16,900	*15,583*	36,346
Medical stores			20,700	*15,000*	20,000	*13,900*	20,600	*13,900*	25,869
Other non-contract contingencies......			1,300	*500*	1,776	*100*	1,776	*290*	1,195
Loss of cash			...	...	...	...	...	...	145
Clothing and bedding			...	*500*	...	...	...	...	...
Total—Non-Contract Contingencies. Voted ...			41,000	...	41,776	...	39,276	...	63,555
Total—Non-Contract Contingencies. *Charged* ...			*4,552*	*34,842*	4,306	*31,742*	4,306	*30,015*	4,148
Pay of contingency menials ...			11,000	*12,000*	10,968	*12,700*	10,922	*11,360*	21,694
Miscellaneous contract contingencies			11,900	*5,500*	12,000	*9,000*	10,612	*9,000*	18,241
Total—Contract Contingencies ...			22,900	*17,500*	22,968	*21,700*	21,534	*20,360*	39,935
Total—Ordinary Dispensaries. Voted ...			2,98,260	...	2,94,251	...	2,91,763	...	3,06,067
Total—Ordinary Dispensaries. *Charged* ...			*4,652*	*1,22,016*	4,306	*1,20,825*	4,306	*1,18,770*	4,233
(*b*) TRAVELLING DISPENSARIES									
1.—Pay of Establishment—									
Sub-Assistant Surgeons (75—175) ...	6	8	825	*7,416*	...	*6,144*	...	*6,264*	4,760
Medicine carrier		1	176	*154*	...	...	...	...	...
Total ...			1,001	*7,570*	...	*6,144*	...	*6,264*	4,760

B.—HOSPITALS AND DISPENSARIES—*contd.*

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2. Allowances and Honoraria—									
House-rent and other allowances ...			165	*1,530*	...	*1,400*	...	*1,200*	1,082
Travelling allowance			275	*1,200*	...	*1,000*	...	*1,200*	1,196
Total allowances ...			440	*2,730*	...	*2,400*	...	*2,400*	2,278
3. Contingencies (Non-Contract)—									
Pay of contingency menials ...			...	*525*	...	*525*	...	*525*	582
Other non-contract contingencies ...			350	*1,495*	...	*300*	...	*900*	752
Rates and Taxes (Charged) ...			...	...	...	*10*	...	...	...
Total—Contingencies (Non-Contract)...			350	*2,020*	...	*835*	...	*1,425*	1,334
Total—Travelling Dispensaries ...			1,791	*12,320*	...	*9,379*	...	*10,089*	8,372
(*c*)—LEPER HOSPITAL, SYLHET.									
1. Pay of Officers— Voted ...			...	...	73	...	...	...	...
Allowance of Superintendent Charged ...			*600*	...	*527*	...	*600*	...	*600*
Total Voted			...	...	73	...	...	...	...
Total *Charged*			*600*	...	*527*	...	*600*	...	*600*
2. Pay of Establishment—									
Sub-Assistant Surgeon (75—200)+S. P.(35)	1	1	2,460	...	2,200	...	2,400	...	2,340
Compounders and dressers (30—40)...	2	2	612	...	612	...	612	...	606
Servants (13—18)	2	2	372	...	431	...	371	...	365
Total ...			3,444	...	3,243	...	3,383	...	3,311
3. Allowances and Honoraria—									
House-rent and other allowances ...			60	...	60	...	50	...	60
Total ...			60	...	60	...	50	...	60
4. Contingencies—									
Diet of patients			4,000	...	4,000	...	4,200	...	3,793
Other non-contract contingencies ...			400	...	50	...	100	...	167
Medical Stores			...	...	...	...	...	...	326
Total—Non-contract contingencies			4,400	...	4,050	...	4,300	...	4,286
Pay of contingency menials ...			850	...	868	...	850	...	860
Miscellaneous contract contingencies			900	...	900	...	900	...	866
Total—Contract contingencies ...			1,750	...	1,768	...	1,750	...	1,726
TOTAL—Leper Hospital Voted			9,654	...	9,194	...	9,483	...	9,383
TOTAL—Leper Hospital *Charged*			*600*	...	*527*	...	*600*	...	*600*
(*d*)—LEPROSY SURVEY, ETC.									
Leper Colony (Tura)									
1. Pay of Establishment—									
Special pay of Sub-Assistant Surgeon (20)	1	1	240	...	240	...	240	...	240
Ditto of Compounder (15) ...	1	1	180	...	180	...	180	...	180
Total ...			420		420		420		420
2. Contingencies—									
Pay of contingency menials ...			180	...	160	...	180	...	180
Diet of patients			3,900	...	3,900	...	3,900	...	3,850
Other non-contract contingencies ...			620	...	340	...	620	...	669
Total—Non-Contract Contingencies			4,700	...	4,400	...	4,700	...	4,699
TOTAL—Leper Colony (Tura) ...			5,120	...	4,820	...	5,120	...	5,119
(*e*)—GRANTS FOR LEPROSY WORKS—									
Recurring and non-recurring grant for establishment of a leper asylum at Barpeta.			2,000	...	7,500 (for the three grants together)	...	5,000	...	500 (for the three grants together)
Recurring grants for the maintenance of the Barbheta Mission Leper colony at Jorhat.			2,000	...		...	2,000	...	
Ditto for the maintenance of the Gauhati Leper Asylum.			1,074	...		...	1,074	...	
TOTAL ...			5,074	...	7,500	...	8,074	...	500

B—HOSPITALS AND DISPENSARIES—*contd.*

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
(*f*)—GRANTS TO HOSPITALS AND DISPENSARIES			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Fixed grants for maintenance of ordinary dispensaries			6,796		6,796		6,796		6,796
Grant for the withdrawal of free service of Sub-Assistant Surgeons from local board dispensaries ...			1,26,372		1,26,372		1,26,372		1,26,372
Grants to dispensaries for free supply of medicines to Government servants			2,675		2,675		2,675		2,625
Ditto ditto to lock up prisoners			150		150		150		200
Grants to dispensaries for European medicines			13,500		13,500		13,500		13,500
Special contribution to dispensaries for improvement of buildings, etc.			...		...		...		...
Grants at the disposal of the Inspector General of Civil Hospitals ...			...		...		...		...
TOTAL—Grants to Hospitals and Dispensaries			1,49,493		1,49,493		1,49,493		1,49,493

C—GRANTS FOR MEDICAL PURPOSES

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
Contribution to the Lady Chelmsford League for maternity and child welfare			2,500		2,500		2,500		2,500
Contribution to the Countess of Dufferin's Fund ... ... } Contribution to the G. D. Women Hospital ... ... }			29,840		29,840		29,840		} 35,840
Contribution to municipal boards ...			5,399		5,399		5,399		4,387
Grant to Lady Minto Nursing Association			1,250		1,250		1,250		1,250
Contribution to the Assam Council of Medical Registration ...			500		500		500		500
Grant to the Assam Branch of Red Cross Society			2,500		2,500		2,500		2,450
Contribution towards the construction of a female ward attached to the Goalpara Dispensary			...		2,000		2,000		...
Grant to the committee of King George Thanks-giving Fund (Assam Branch)			500		500		500		...
Scheme for Government subsidized Medical Practitioners			12,150		...		8,000		...
TOTAL—Grants for Medical purposes			54,639		44,489		52,489		46,927

D—MEDICAL COLLEGES AND SCHOOLS

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
(*a*)—MEDICAL COLLEGES									
Contributions and Grants-in-aid—									
Examination fees and maintenance charges of the Calcutta Medical College			49,000		42,000		42,000		1,09,673
College scholarships			13,000		10,000		11,340		12,840
TOTAL—Medical Colleges ...			62,000		52,000		53,340		1,22,513
(*b*)—MEDICAL SCHOOLS									
1. Pay of Officers—									
Superintendent's allowance (200) ... { (*Charged*)	*1*	*1*	*2,400*		*2,400*		*2,400*		*2,310*
{ Voted			...		...		...		90
Teachers (150—450) + special pay (75) each	9	11	32,040		27,739		29,578		26,819
Allowance to the Superintendent of Boarding			720		720		720		687
Total ... { Voted ...			32,760		28,459		30,298		27,596
{ *Charged* ...			*2,400*		*2,400*		*2,400*		*2,310*

D.—MEDICAL SCHOOLS AND COLLEGES—*concld.*

	Numbers 1937-38	Numbers 1938-39	Budget estimate 1938-39 Non-excluded areas	Budget estimate 1938-39 Excluded areas	Revised estimate 1937-38 Non-excluded areas	Revised estimate 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(*b*) MEDICAL SCHOOLS—*concld.*									
2. Pay of Establishment—									
Demonstrators and Assistant Demonstrators (75—175)—special pay (25) each ...	5	5	10,423		10,200		10,900		10,589
Teachers, Compounder's class (70—200) allowance (35) ...	1	1	2,100		2,040		2,100		1,980
Chemical, anatomical, mechanic and X-Ray assistant (80—150)...	1	1	1,692		1,632		1,632		1,618
Taxidermist injectors, compounders and dressers (20—35) ...	1	1	337		591		336		325
Clerks and custodians (40—95) ...	2	2	1,660		1,632		1,632		1,578
Special pay	...		...		...		...		...
Servants (13—20)	5	5	800		781		781		768
Laboratory Assistant(40—60) ...		1	440		...		...		...
Total ...			17,452		16,876		17,381		16,858
3. Allowances and Honoraria—									
Travelling allowance of officers ...			150		...		300		122
Travelling allowance of establishment			600		600		700		535
House-rent and other fixed allowances			1,250		1,200		1,200		1,251
Scholarships and stipends ...			8,000		7,000		8,000		7,787
Total ...			10,000		8,800		10,200		9,695
4. Contributions and Grants-in-aid—									
Contribution to the Government of Bengal for the maintenance of the Calcutta Medical School ...			6,735		6,500		6,500		14,137
Grant for games			500		500		500		500
Total			7,235		7,000		7,000		14,637
5. Contingencies—									
Rates and taxes (Charged)			*1,300*		*1,300*		*1,300*		*1,273*
Grant for books, etc.			2,282		1,659		2,292		1,884
Purchase of books, etc.			1,000		950		950		1,289
Other non-contract contingencies			4,060		13,258		13,258		4,200
Total—Non-contract-contingencies Voted...			7,342		15,867		16,500		7,373
Total—Non-contract-contingencies *Charged*			*1,300*		*1,300*		*1,300*		*1,273*
Pay of contingency menials ...			1,728		1,728		1,728		1,585
Miscellaneous contract contingencies			1,500		1,000		1,500		1,643
Total—Contract contingencies ...			3,228		2,728		3,228		3,228
Total—Medical Schools Voted ...			78,017		79,730		84,607		79,387
Total—Medical Schools *Charged* ...			*3,700*		*3,700*		*3,700*		*3,583*
(*c*) SCHOOL OF TROPICAL MEDICINE									
Contributions and Grants-in-aid—									
Contributions for seats of the Calcutta Tropical School of Medicine			...		...		...		5,406
Total ...			...		...		...		5,406

E.—MENTAL HOSPITALS

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
(*a*) MENTAL HOSPITAL, TEZPUR			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Pay of Officers—									
Superintendent (450)+S. P. (100) Voted	1	1	6,600		6,050		6,600		6,600
Superintendent (450)+S. P. (100) *Charged*			...		*762*		...		...
Civil Surgeon's allowance ... Voted			...		...		...		...
Civil Surgeon's allowance ... *Charged*(50)	*1*	*1*	*600*		*400*		*1,160*		*600*
Total ... Voted			6,600		6,050		6,600		6,600
Total ... *Charged*			*600*		*1,162*		*1,160*		*600*
2. Pay of Establishment—									
Sub-Assistant Surgeons (70—200)+special pay (40—75)	3	3	7,873		7,740		8,087		7,965
Compounders and dressers (30—40), special pay (10)	2	2	1,200		1,328		1,193		1,218
Matrons (40—90)	2	2	1,440		...		1,356		...
Keepers and guards (15—40) ...	105	98	28,105		28,571		27,652		27,086
Servants	1	1	144		144		144		143
Temporary establishment (15—40) ...			...		...		...		...
Stewards (50—120) and Store Keeper-Clerk (40—55)	3	3	2,896		2,855		2,840		3,439
Total			41,658		40,638		41,272		39,851
3. Allowances and Honoraria—									
Travelling allowance of officers ...			...		...		100		...
Travelling allowance of establishment			120		50		50		104
House-rent and other allowances ...			...		...		...		...
Total			120		50		150		104
4. Contingencies—									
Rates and taxes (Charged)			*3,165*		*3,365*		*3,365*		*3,683*
Diet of patients			39,000		38,566		36,855		38,934
Other non-contract contingencies ...			10,860		11,000		11,000		10,259
Books, maps and periodicals ...			140		145		145		144
Total—Non-contract contingencies Voted			50,000		49,711		48,000		49,337
Total—Non-contract contingencies *Charged*			*3,165*		*3,365*		*3,365*		*3,683*
Pay of contingency menials ...			4,500		4,433		4,500		4,469
Miscellaneous contract contingencies			3,900		4,800		3,900		4,568
Total—Contract contingencies ...			8,400		9,233		8,400		9,037
TOTAL—Mental Hospital, Tezpur ... Voted			1,06,778		1,05,682		1,04,422		1,04,929
TOTAL—Mental Hospital, Tezpur ... *Charged*			*3,765*		*4,527*		*4,525*		*3,683*
(*b*) Share cost of the European Hospital, Ranchi Voted			5,000		5,000		5,000		...
(*b*) Share cost of the European Hospital, Ranchi *Charged*			...				...		*4,389*
TOTAL—Mental Hospitals Voted			1,11,778		1,10,682		1,09,422		1,04,929
TOTAL—Mental Hospitals *Charged*			*3,765*		*4,527*		*4,525*		*8,072*
G.—WORKS									
Original Works—									
In charge on civil officers—									
Petty construction			700	*100*	700	*100*	700	*100*	1,098
Repairs—									
Repairs			1,000	*1,000*	1,200	*1,325*	1,200	*1,325*	1,482
Rates and taxes (Charged)			*30*	*11*	*22*	*11*	*22*	*11*	*18*
TOTAL—WORKS Voted			1,700	...	1,900	...	1,900	...	2,580
TOTAL—WORKS *Charged*			*30*	*1,111*	*22*	*1,436*	*22*	*1,436*	*18*
H.—CHARGES IN ENGLAND									
(*a*) Expenditure of the High Commissioner for India—									
Leave salaries Voted			6,093		...		...		...
Leave salaries Charged)			*14,574*		*22,100*		*21,800*		...
Sterling Overseas pay (Charged) ...			*22,680*		*21,080*		*20,000*		...
Stores for India			413		650		1,675		...
Total H (*a*) ... Voted			6,506		650		1,675		...
Total H (*a*) ... *Charged*			*37,254*		*43,180*		*41,800*		...
(*b*) Expenditure of the Secretary of State for India—									
Leave salaries (Charged)			*4,000*		*8,400*		...		...
Other charges			...		...		...		...
Total H (*b*) ... Voted			...		...		...		...
Total H (*b*) ... *Charged*			*4,000*		*8,400*		...		...
Total H ... Voted			6,506		650		1,675		...
Total H ... *Charged*			*41,254*		*51,580*		*41,800*		...

GRANT No. 18

CHARGES ON ACCOUNT OF PUBLIC HEALTH

[HEAD OF ACCOUNT—39.—PUBLIC HEALTH]

I.—ESTIMATE of the amount required in the year ending March 31, 1939, to defray the expenses in connection with the administration of the Public Health Department.

Voted :—Rupees seven lakhs, sixty-seven thousand and five hundred.

Charged :—Rupees ninety-seven thousand and six hundred.

II.—Sub-heads under which this grant will be accounted for by the PUBLIC HEALTH DEPARTMENT :—

	Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
A.—PUBLIC HEALTH ESTABLISHMENT	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(a) Superintendence and other Establishment—							
1. Pay of officers ... ... Voted ...	27,054	...	32,396	...	29,840		29,915
Charged ...	*23,550*	...	*2,300*	...	*12,600*		*27,600*
2. Pay of establishment	2,01,000	*6,075*	1,95,108	*5,900*	2,00,858	*5,968*	2,00,283
3. Allowances and honoraria ... Voted ...	33,200	*2,120*	34,066	...	34,990		30,488
Charged ...	*2,100*	...	...	*2,100*	*1,500*	*2,520*	*1,874*
4. *Grants-in-aid, contribution, etc.* (*Charged*) ...	*600*	...	...	...			...
5. Contingencies ... ... Voted ...	35,100	...	34,471	...	35,348		34,796
Charged ...	*400*	*1,475*	*380*	*1,600*	*494*	*1,439*	*329*
Deduct amount transferred to the Khasi States' deposit Account	—1,200	...	...	...	...	...	...
Total (a)... Voted ...	2,95,154	...	2,96,041	...	3,01,036		2,95,482
Charged ...	*26,650*	*9,670*	*2,680*	*9,600*	*14,594*	*9,927*	*29,803*
(b) Public Health Propaganda...	3,040	...	3,510	...	3,500	...	2,394
TOTAL A.—PUBLIC HEALTH ESTABLISHMENT Voted...	2,98,194	...	2,99,551	...	3,04,536	...	2,97,876
Charged...	*26,650*	*9,670*	*2,680*	*9,600*	*14,594*	*9,927*	*29,803*
B.—GRANTS FOR PUBLIC HEALTH PURPOSES	1,54,808	*10,100*	1,95,568	*550*	1,95,568	*550*	64,378
C.—EPIDEMIC DISEASES							
(a) Malaria	74,055	*10,468*	59,746	*7,400*	74,286	*8,391*	73,207
(b) Other epidemics	52,200	*2,170*	62,000	*1,400*	57,900	*605*	49,862
(c) Epidemic units	60,184	*100*	47,562	...	55,273	*500*	41,994
TOTAL C	1,86,439	*12,738*	1,69,308	*8,800*	1,87,459	*9,496*	1,65,063

	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
D.—BACTERIOLOGICAL LABORATORIES ...	12,794	...	12,319	...	13,533	...	12,126
E.—PASTEUR AND VACCINE INSTITUTES—							
(a) Pasteur Institute—							
1. Pay of officers ... ... Voted	17,400	...	7,200	...	7,200	...	7,200
Charged	*8,600*	...	*25,316*	...	*25,320*	...	*24,609*
2. Pay of establishment	12,220	...	11,810	...	12,765	...	12,014
3. Allowances and honoraria ... Voted	100	...	100	...	200	...	63
Charged	*300*	...	*300*	...	*300*	...	*323*
4. Contingencies ... ... Voted	21,942	...	21,500	...	18,765	...	21,431
Charged	*1,782*	...	*1,576*	...	*1,576*	...	*1,433*
5. *Grant-in-aid, contribution, etc.(Charged)* ...	*600*	...	*600*	...	*600*	...	*600*
Total (a) Voted ...	51,662	...	40,610	...	38,930	...	40,690
Charged ...	*11,282*	...	*27,792*	...	*27,796*	...	*26,951*
(b) Vaccine and Serum Section	18,673	...	21,169	...	20,214	...	18,311
(c) Expenses in connection with the preparation of Bacteriophage of Cholera and Dysentery ...	24,500	...	28,585	...	24,500	...	35,732
(d) Clinical Research Hospital	3,385	...	3,195	...	3,480	...	3,176
TOTAL E ... Voted ...	98,220	...	93,559	...	87,124	...	97,947
Charged ...	*11,282*	...	*27,792*	...	*27,796*	...	*26,961*
F.—WORKS—							
1 Maintenance by Public Works Department—Repairs	...	...	8,800 (items 1–4)	*3,800*	4,000	*3,800*	7,313
2 Original Works by Public Works Department	4,000	*8,600*		*800*	4,826	*800*	...
3. Other charges ... ... Voted ...	...	...		*490*	...	...	1,186
Charged ...							
4. Tools and plants	...	...		...	...	*490*	342
5. Maintenance by Civil Department—Repairs	...	...		...	...	...	130
and works	...	*1,191*	...	...	70	...	381
6. Public Health—							
Original works	500	*100*	2,500	*478*	2,500	*500*	1,088
Repairs	4,100	*300*	4,400	*345*	4,400	*345*	4,351
Rates and Taxes (Charged)	...	*10*	...	...	...	...	*7*
Total F.—Works ... Voted ...	8,600	...	15,700	...	15,796	...	14,447
Charged ...	...	*10,201*	...	*5,913*	...	*5,935*	*349*
G.—LOSS OR GAIN BY EXCHANGE ... ... Voted ...	...	...	...	...		...	...
Charged ...	...	...	...	...		...	*—38*
H.—CHARGES IN ENGLAND Voted ...	8,400	...	...	...	...	...	...
Charged ...	*17,014*	...	*6,960*	...	*6,933*	...	...
For rounding ... Voted ...	+45	...	...	...	—16	...	
Charged ...	*—46*	*—9*	...	...	*—23*	*—8*	
GRAND TOTAL ... Voted ...	7,67,500	...	7,86,005	...	8,04,000	...	6,52,535
Charged ...	*54,900*	*42,700*	*37,432*	*24,863*	*49,300*	*25,900*	*57,075*

DETAILS of the foregoing :—*See* following pages

A.—PUBLIC HEALTH ESTABLISHMENT

	Numbers		Budget estimate, 1938-39		Revised estimae, 1937-38		Budget estimate, 1937-38		Actuals 1936-37
	1937-38	1938-39	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
(a) SUPERINTENDENCE AND OTHER ESTABLISHMENT.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Pay of Officers—									
Director of Public Health — Voted... ...			...	...	10,450	...	...	...	...
Director of Public Health — *Charged (1,950—2,300)*	*1*	*1*	23,550	...	*2,300*	...	*27,600*	...	*27,600*
Assistant Director of Public Health (500—1,200)	2	2	15,514	...	5,086	...	12900	...	13,200
Assistant Surgeons (150—400)+S.P. (50)	6	6	17,340	...	16,860	...	16,940	...	16,715
Leave salary ... Voted ...			600	...	...	...	...	...	...
Leave salary ... *Charged* ...			...	...	...	...	...	...	...
Deduct—Probable savings Voted ...			—6,400	...	...	...	...	...	...
Deduct—Probable savings *Charged* ...			...	...	...	...	*—15,000*	...	...
Total... Voted ...			27,054	...	32,396	...	29,840		29,915
Total... *Charged* ...			*23,550*	...	*2,300*	...	*12,600*		*27,600*
2. Pay of Establishment—									
Public Health officers (100—225) ...	9	9	21,349	...	21,159	...	21,159	...	20,413
Inspectors and Sub-Inspectors of Vaccination (30—65)	35	39	18,627	*1,818*	17,978	*1,800*	18 209	*1,740*	19,262
Sub-Assistant Surgeons (70—200)+S. P. (20-30).	89	89	1,14,710	...	1,09,720	...	1,14,396	...	1,11,807
Compounders (10—30)... ...	4	4	1,080	*120*	1,116	*120*	1,080	*240*	1,090
Special pay (15—30)	2	2	180	*120*	...	...	180	...	4,084
Vaccinators (15—30)	43	43	3,246	*4,017*	2,702	*3,400*	3,213	*3,988*	26,427
Clerks (30—350)	26	26	27,943	...	27,847	...	26,658	...	12,511
Servants (12—45)	98	98	16,172	...	12,063	...	15,963	...	4,689
Temporary establishment ...	...	...	...	...	2,523	*580*	...	...	...
Deduct—Probable savings ...	...	...	—2,307	...	...	...	...	...	...
Total ...			2,01,000	*6,075*	1,95,108	*5,900*	2,00,858	*5,968*	2,00,283
3 Allowances and Honoraria—									
Travelling allowance of officers. Voted ...			11,000	...	10,700	...	11,700	...	7,175
Travelling allowance of officers. *Charged* ...			*2,100*	...	...	...	*1,500*	...	*1,874*
Travelling allowance of establishment...			19,200	*2,000*	20,750	*1,930*	20,750	*2,400*	20,290
House-rent and other fixed allowances...			3,000	*120*	2,616	*120*	2,540	*120*	3,023
Cost of passage granted under C.S.R. (Charged)			...	...	...	...	...	...	...
Total ... Voted ...			33,200	...	34,066	...	34,990		30,488
Total ... *Charged* ...			*2,100*	*2,120*	...	*2,100*	*1,500*	*2,520*	*1,874*
4. Grants-in-aid, etc.—									
Contribution for passages of officers transferred to or from other Governments (Charged)			*600*	...	...	...	...	...	...
5. Contingencies—									
Medical stores			400	75	200	*100*	400	...	280
Instruments, appliances, etc. ...			5,300	...	5,500	*100*	5,500	...	4,751
Rates and taxes (Charged)			*400*	...	*380*	...	*494*	...	*329*
Hire andfeed of cattle			3,750	...	3,400	...	3,500	...	3,893
Purchase of typewriter			...	...	...	...	...	...	385
Purchase of books, maps, etc. ...			250	...	121	...	409	...	142
Other of ontract contingencies ...			7,000	...	6,750	*100*	7,046	...	6,386
Total—Non-contract contingencies. Voted ...			16,700	...	15,971	...	16,846	...	15,837
Total—Non-contract contingencies. *Charged* ...			*400*	75	*380*	*300*	*494*	...	*329*
Pay and allowances of contingency menials			4,000	*1,100*	4,400	*1,000*	4,102	*1,174*	4,524
Other contract contingencies ...			14,400	*300*	14,100	*300*	14,400	265	14,435
Total—Contract contingencies ...			18,400	*1,400*	18,500	*1,300*	18,502	*1,439*	18,959
Deduct—Amount transferred to the Deposit Account of Khasi States			—1,200	...	...	...	...	...	...
TOTAL (a)—Superintendence and other Establishments. Voted...			2,95,154	...	2,96,041	...	3,01,036		2,95,482
TOTAL (a)—Superintendence and other Establishments. *Charged*			*26,650*	*9,670*	*2,680*	*9,600*	*14,594*	*9,927*	*23,803*

A.—PUBLIC HEALTH ESTABLISHMENT

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals 1936-37
(*b*) PUBLIC HEALTH PROPAGANDA			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Establishment—									
Pay of magic lantern operators (20)...	6	6	1,440	...	1,410	...	1,440	...	1,410
Total ...			1,440	...	1,410	...	1,440	...	1,410
2. Allowances and Honoraria—									
Travelling allowance			450	...	500	...	400	...	452
Total ...			450	...	500	...	400	...	452
3. Contributions and Grants-in-aid—									
Grants to local bodies			...	...	...	...	...	...	...
Grants to social service Association			...	...	...	...	...	...	...
Contribution to other Government ...			...	...	...	...	...	...	112
Total ...			...	...	...	...	...	...	112
4. Contingencies—									
Miscellaneous non-contract contingencies			1,150	...	1,600	...	1,660	...	429
Total ...			1,150	...	1,600	...	1,660	...	429
TOTAL (*b*)—Public Health Propaganda...			3,040		3,510	...	3,500	...	2,394

B.—GRANTS FOR PUBLIC HEALTH PURPOSES

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals 1936-37
Grants to municipalities for conservancy charges, etc.			...	...	...	...	...	...	44,925
Grant for anti-malarial measures ...			...	...	...	...	...	...	...
Grants to local bodies for water-supply...			50	...	16,050	450	16,050	450	50
Grants to local bodies for public health purposes			4,728	100	4,488	100	...	...	...
Grants to local bodies inconnection with epidemic			...	...	...	...	4,488	100	4,488
Contribution to the Indian Research fund association for research commission ...			...	...	...	...	...	...	14,635
Grants to Garo Hills District Fund for Public Health purposes			...	...	...	...	...	...	250
Grants for economic development of rural areas			30	...	30	...	30	...	30
Water supply			1,41,000	9,000	1,55,000	...	1,55,000	...	...
Village sanitation			9,000	1,000	20,000	...	20,000	...	...
TOTAL—Grants for Public Health purposes... ...			1,54,808	10,100	1,95,568	550	1,95,568	550	64,373

C.—EPIDEMIC DISEASES

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals 1936-37
(*a*)—MALARIA									
1. Pay of Establishment—									
Special pay to anti-malarial work clerks for sale of quinine (5—15)...	10	10	660	60	710	...	600	60	733
Staff for sanitary improvement at Kachugaon (30)	2	2	720	...	650	...	600	...	559
Tempoary establishment for anti-malarial measures			1,835	1,334	3,205	1,200	3,129	1,330	1,709
Total			3,215	1,414	4,565	1,200	4,329	1,390	3,042
2 Allowances—									
Travelling and other allowances ...			...	...	...	...	...	...	19
3. Contingencies—									
Other non-contract contingencies ...			...	60	...	...	...	...	...
Purchase of quinine for sale ...			2[illegible],600	4,900	14,000	2,300	24,450	3,2[illegible]0	18,696
Sanitary improvement at Kachugaon			1,328	216	1,331	...	1,331	...	1,467
Ditto at North Cachar Hills			...	...	...	...	...	...	...
Anti-malarial measures			17,569	1,969	12,750	2,700	12,750	2,094	18,742
Total—Non-contract contingencies...			41,497	7,145	28,081	5,000	38,531	5,344	38,905
Contingent charges for sanitary improvement at Kachugaon. ...			1,047	...	1,000	...	1,046	...	...
Pay of contingency menials ...			2,608	793	2,635	400	2,337	608	1,988
Other contract contingencies ...			5,688	616	3,465	300	8,043	1,049	3,753
Total—Contract Contingencies ...			9,343	1,409	7,100	700	11,426	1,657	5,741

C.—EPIDEMIC DISEASES—*contd.*

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals 1936-37
(*a*)—MALARIA—*concld*			Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4. Grants-in-aid, etc.—									
Grant to the Assam Medical Research Society for the promotion and co-ordination of research work on malaria.			20,000	...	20,000	...	20,000	...	25,000
Grants to local bodies for anti-malarial measures.			...	*500*	...	*500*	...	...	500
Total—Malaria			74,055	*10,468*	59,746	*7,400*	74,286	*8,391*	73,207
(*b*)—OTHER EPIDEMICS									
1. Pay of Officers—									
Assistant Surgeons (150—450)+ Special pay (75—100) each.			...	...	...	...	...	...	...
Total ...			...	...	...	...	...	...	...
2. Pay of Establishment—									
Sub-Assistant Surgeons (70—200) +Special pay (20—50).			...	...	...	...	...	...	...
Clerks (40)+Special pay ...			...	...	...	...	...	...	...
Compounders (30—40) ...			...	...	...	...	...	...	...
Servants (13—15)			...	...	...	...	...	...	...
Special pay			...	...	...	...	...	...	...
Total ...			...	...	...	...	...	...	...
3. Allowances and Honoraria—									
Travelling allowance of Officers ...			...	...	...	...	...	...	...
Travelling allowance of Establishment			...	...	...	...	...	...	...
House rent and other fixed allowances			...	...	...	...	...	...	...
Total ...			...	...	...	...	...	...	...
4. Contingencies—									
Medical stores			44,100	*1,470*	60,000	*1,000*	45,200	*120*	42,781
Diet of patients			1,500	*300*	1,500	*300*	1,500	*385*	1,789
Purchase of typewriter ...			...	...	...	...	...	...	...
Purchase of books, maps, etc. ...			...	...	...	...	...	...	...
Other non-contract contingencies ...			6,600	*400*	500	*100*	11,200	*100*	4,992
Total—Non-contract contingencies ...			52,200	*2,170*	62,000	*1,400*	57,900	*605*	49,562
5. Contributions and grants-in-aid—									
Grants to companies or individuals for *kala azar* operations			...	...	...	...	...	...	300
Contribution to the Indian Research Fund Association towards *Kala-azar* Research			...	...	...	...	...	...	...
Total ...			...	...	...	...	...	...	300
6. Expenses during the prevalence of other epidemics			...	...	...	...	...	...	...
TOTAL—Other epidemics Voted ...			52,200	...	62,000	...	57,900	...	49,862
TOTAL—Other epidemics *Charged* ...			...	*2,170*	...	*1,400*	...	*605*	...

C.—EPIDEMIC DISEASES—*concld.*

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(c) EPIDEMIC UNITS									
1. Pay of Establishment—									
Sub-Assistant Surgeons (70—75)+Special pay (20—40)	21	21	27,616	...	19,612		23,100		17,911
Peons and disinfectant carriers (12—35)	63	63	16,408	...	11,850		13,753		11,390
Total ...			44,024	...	31,462		36,853		29,301
2. Allowances and Honoraria—									
House-rent and other fixed allowances			2,160	...	1,600		2,160		1,707
Travelling allowance			9,000	...	10,000		7,200		5,722
Total...			11,160	...	11,600		9,360		7,429
3. Contingencies—									
Medical stores			1,100	*100*	2,000		6,240	*500*	2,812
Other non-contract contingencies ...			3,900	...	2,500		2,820	...	2,452
Total—Contingencies (Non-contract)			5,000	*100*	4,500		9,060	*500*	5,264
TOTAL—Epidemic Units ...			60,184	*100*	47,562		55,273	*500*	41,994

D—BACTERIOLOGICAL LABORATORIES

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
1. Pay of Officers—									
Assistant Surgeon (150—400)+Special pay (100)	1	1	4,000	...	3,948		4,757		4,779
TOTAL			4,000	...	3,948		4,757		4,779
2. Pay of Establishment—									
Laboratory assistants and sample-taker (25—40)	4	4	1,678	...	1,880		1,656		1,320
Servants (15—20)	1	1	228	...	228		228		227
Temporary Establishment			...	...	...		...		...
Pay of packer and allowances to the peons of Public Health Laboratory (4—20)	2	2	288	...	276		288		288
TOTAL			2,194	...	2,384		2,172		1,835
3. Allowances and Honoraria—									
Travelling allowance of officers ...			...	...	...		...		152
Travelling allowance of establishment			1,000	...	800		1,000		623
Fees for analysis of food-stuff ...			900	...	500		900		633
TOTAL			1,900	...	1,300		1,900		1,42
4. Contingencies—									
Medical stores			1,000	...	1,000		1,000		1,079
Other non-contract contingencies ...			1,500	...	1,500		1,500		1,495
Purchase of books, maps, etc. ...			100	...	100		100		97
TOTAL—Non-contract contingencies			2,600	...	2,600		2,600		2,67
Pay of contingency menials ...			204	...	187		204		20
Other contract contingencies ...			1,896	...	1,900		1,900		1,90
TOTAL—Contract Contingencies			2,100	...	2,087		2,104		2,11
Total Bacteriological Laboratory ...			12,794	...	12,319		13,533		12,82

E.—PASTEUR AND VACCINE INSTITUTE

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals 1936-37
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(*a*) PASTEUR INSTITUTE									
1. Pay of Officers—									
Director of Pasteur Institute (Charged) (500—1,850)+Special pay (200—450)	1	1	8,600		25,316		25,320		24,600
Ditto ditto (Voted) ...		1	9,600		...		...		...
Assistant to the Director (200—450)+ Special pay (150) (Voted) ...	1	1	7,800		7,200		7,200		7,200
Total Voted ...			17,400		7,200		7,200		7,200
Total *Charged* ...			8,600		25,316		25,320		24,600
2.—Pay of Establishment—									
Sub-Assistant Surgeon (75—200) ...	1	1	2,340		2,280		2,280		2,055
Mediaman and Laboratory Assistants (30—50) ...	5	5	3,360 (Mediaman and Engine driver together)		2,372		1,898		2,971
Engine driver and Assistants (40—90)	2	2			1,648		1,287		1,294
Clerks (40—150) ...	5	5	4,691		4,608		4,701		4,361
Servants (15—40) ...	8	6	1,629		902		2,099		1,323
Special pay ...			...		...		...		...
Leave allowance ...			200		...		500		...
Total ...			12,220		11,810		12,765		12,004
3.—Allowances and Honoraria—									
Travelling allowance of officers Voted ...			50		...		75		...
Travelling allowance of officers *Charged* ...			300		300		300		323
Travelling allowance of establishment			50		100		125		63
Total Voted ...			100		100		200		63
Total *Charged* ...			300		300		300		323
4.—Contingencies—									
Rates and taxes (Charged) ...			1,782		1,576		1,576		1,438
Purchase and transport of animals ...			785		700		700		781
Medical stores ...			880		900		900		879
Laboratory expenses ...			6,500		6,800		5,722		6,457
Purchase of books, maps, etc. ...			1,300		1,100		1,100		1,328
Pay of contingency menials ...			2,077		2,000		1,500		1,561
Other non-contract contingencies ...			10,400		10,000		8,843		10,425
Total—Non-contract contingencies Voted ...			21,942		21,500		18,765		21,431
Total—Non-contract contingencies *Charged* ...			1,782		1,576		1,576		1,438
5.—Grants-in-aid—									
Contribution for passages of officers transferred to and from other Government Department (Charged) ...			600		600		600		600
Total E (*a*) Voted ...			51,662		40,610		38,930		40,698
Total E (*a*) *Charged* ...			11,282		27,792		27,796		26,961

E.—PASTEUR AND VACCINE INSTITUTE—*contd.*

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals 1936-37
(*b*)—VACCINE AND SERUM SECTION			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Pay of Officers—									
Special pay to Assistant Director (200)	1		2,400	...	2,400		2,400		2,400
Total ...			2,400	...	2,400		2,400		2,400
2. Pay of Establishment—									
Biochemist Laboratory assistant and media-maker (30—250).	6	6	4,953	...	5,700		4,785		5,197
Clerks (40—60)	1	1	720	...	701		701		677
Servants (17—30)	3	3	900	...	568		870		500
Special pay (50)	3	1	600	...	600		780		555
Leave allowance			...	...	...		250		—
Total ...			7,173	...	7,569		7,386		6,929
4. Contingencies—									
Laboratory expenses			2,000	...	2,200		1,800		1,985
Purchase of vaccine for sale ...			1,300	...	3,000		3,000		1,218
Other non-contract contingencies...			5,800	...	6,000		5,628		5,809
Total—Non-contract contingencies...			9,100	...	11,200		10,428		9,012
Total (*b*)—Vaccine and Serum Section...			18,673	...	21,169		20,214		18,341

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals 1936-37
(*c*)—EXPENSES IN CONNECTION WITH THE PREPARATION OF CHOLERA AND DYSENTERY BACTERIOPHAGE									
1. Pay of Establishment—									
Servants (20)	6	6	1,440	...	1,590		1,440		1,466
Laboratory assistants (27—40) ...	8	8	3,060	...	2,995		3,060		2,432
Total ...			4,500	...	4,585		4,500		3,898
2. Medical treatment of members of superior and non-superior Civil Services			...	...	...				50
Total			...	...	...	...	...	...	50
3. Contingencies—									
Other non-contract contingencies...			20,000	...	24,000		20,000		31,784
Total non-contract contingencies...			20,000	...	24,000		20,000		31,784
Total (*c*)			24,500	...	28,585		24,500		35,732

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals 1936-37
(*d*)—CLINICAL RESEARCH HOSPITAL									
1. Pay of Officers—									
Allowance to Assistant Surgeon (50)			...	...	...				...
Total ...			...	...	...		...		...
2. Pay of Establishment—									
Sub-Assistant Surgeon (75—200)+ Special pay (30)	1	1	2,280	...	2,220		2,220		2,095
Temporary establishment ...	1	1	360	...	360		360		360
Total ...			2,640	...	2,580		2,580		2,455
3. Allowances and Honoraria—									
Travelling allowance of establishment			...	...	...				...
Medical treatment of superior and non-superior Civil Services ...			...		...				36
Total ...			...	...	...				36

E.—PASTEUR AND VACCINE INSTITUTE—*concld.*

	Numbers		Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	1937-38	1938-39	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
(*d*)—CLINICAL RESEARCH HOSPITAL—*contd.*			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4. Contingencies—									
Diet of patients			200		150		300		172
Clothing and bedding			25		...		50		...
Miscellaneous non-contract contingencies			100		50		150		103
Pay of contingency menials ...			420		415		400		410
Total Non-contract contingencies ...			745		615		900		685
Total (*d*) ...			3,385		3,195		3,480		3,176

F.—WORKS

Maintenance by Public Works Department—									
Repairs			4,000	*4,300*	8,800 (Repairs to Maintenance by Civil Department)	*3,800*	4,000	*3,800*	7,311
Original works by Public Works Department — Voted ...			...	...		*800*	4,826	*800*	1,186
Original works by Public Works Department — *Charged* ...			...	*4,300*		...	...	...	342
Tools and Plant			...	...		...	...	...	130
Maintenance by Civil Department—Repairs and Works ...			...	*1,191*		*490*	70	*490*	*331*
Public Health—									
Original Works			500	*100*	2,500	*478*	2,500	*500*	1,088
Repairs			4,100	*300*	4,400	*345*	4,400	*345*	4,351
Rates and Taxes ... ...(*Charged*)			...	*10*	...	...	...	...	*7*
Total F.—Works — Voted ...			8,600	...	15,700	...	15,796	...	14,447
Total F.—Works — *Charged* ...			...	*10,201*	...	*5,913*	...	*5,935*	*349*

H.—CHARGES IN ENGLAND

Expenditure of the High Commissioner for India—									
Leave salaries ... Voted ...			8,400		...				...
Leave salaries ... *Charged* ...			*13,280*		...				...
Sterling Overseas pay (Charged) ...			*3,734*		*5,360*		*6,933*		...
Other charges			...		1,600		...		...
Total — Voted ...			8,400		...		...		...
Total — *Charged* ...			*17,014*		*6,960*		*6,933*		...

GRANT No. 19

CHARGES ON ACCOUNT OF AGRICULTURE

[HAEAD OF ACCOUNT—40.—AGRICULTURE]

I.—ESTIMATE of the amount required in the year ending March 31, 1939, to defray the expenses in connection with the administration of the Departments of Agriculture.

Voted :—Rupees five lakhs, ninety-three thousand and five hundred

Charged :—Rupees thirty-three thousand and seven hundred

II.—Sub-heads under which the grant will be accounted for by the DEPARTMENT OF AGRICULTURE.

		Budget estimate, 1938-39		Revised Estimates, 1937-38		Budget estimates, 1937-38		Actuals, 1936-37
		Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—DIRECTION—								
1. Pay of officers	Voted ...	...	...	...	...	...	...	...
	Charged ...	*15,300*	...	*16,076*	...	*20,276*	...	*18,227*
2. Pay of establishment ...	...	24,057	...	23,692	...	23,150	...	22,629
3. Allowances and honoraria	Voted	1,200	...	886	...	1,000	...	1,129
	Charged ...	*2,000*	...	*2,750*	...	*2,750*	...	*1,984*
4. Contingencies	Voted ...	3,310	...	3,250	...	3,310	...	4,349
	Charged ...	...	...	...	...	...	...	*65*
TOTAL A	Voted ...	28,56[illegible]		27,828	...	27,460		28,107
	Charged ...	*17,300*		*18,826*	...	*23,026*		*20,276*
B.—SUPERINTENDENCE—								
1. Pay of officers ...	Voted ...	28,707	...	29,297	...	32,742	...	30,450
	Charged ...	...	...	*3,395*	...	...	...	...
2. Pay of establishment ...	...	98,928	*5,784*	97,193	*5,411*	94,992	*5,420*	99,067
3. Allowances and honoraria ...	Voted ...	30,870	...	29,386	...	29,644	...	29,335
	Charged ...	...	*1,360*	...	*1,100*	...	*1,260*	...
4. Contingencies	...	7,520	...	7,000	...	7.200	...	7,752
5. *Deduct*—Amount transferred to the Deposit Account of the Khasi States.		—3,200	...	—3,200	...	—3,200	...	...
TOTAL B	Voted ...	1,62,825	...	1,59,676	...	1,61,378	...	1,66,604
	Charged ...	...	*7,144*	*3,395*	*6,511*	...	*6,680*	...
C.—EXPERIMENTAL FARMS—								
(*a*) Jorhat, Titabar, Karimganj and Upper Shillong Farms—								
1. Pay of establishment	...	19,073	...	18,580	...	19,416	...	18,921
2. Allowances and honoraria ...	...	60	...	725	...	750	...	1,211
3. Contingencies	...	50,704	...	53,764	...	53,970	...	51,510
4. Deduction for recoveries ...	...	—6,500	...	—8,000	...	—7,500	...	– 9,[illegible]36
Deduct.—Contribution from the Imperial Council of Agricultural Research.		...	...	...	...		...	—3,847
Total (*a*)—Jorhat, Titabar, Karimganj and Upper Shillong Farms.		63,337	...	65,069	...	66,636	...	58,689

	Budget estimates, 1938-39		Revised Estimates, 1937-38		Budget estimates, 1937-38		Actuals, 1936-37
	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(b)—SHILLONG FRUIT GARDEN ...	1,922	...	2,572	...	2,738	...	2,132
(c) CATTLE BREEDING CHARGES ...	54,377	...	62,796	...	62,633	...	61,081
TOTAL C	1,19,636	...	1,33,437	...	1,31,607	...	1,22,724
D.—AGRICULTURAL EXPERIMENTS AND RESEARCH—							
(a) Deep water Paddy Farm...	17,532	...	16,994	...	17,532	...	...
(b) Scheme for agriculture marketting ...	18,650	...	19,293	...	17,822	...	6,258
(c) Scheme for fruit culture	7,599	...	1,960	...	7,599	...	...
(d) Economic development of rural areas—Purchase of boro irrigation pumps.	...	...	20,000	...	20,000	...	...
(e) Scheme for sugarcane research	2,703	...	10,768	...	11,542	...	8,595
TOTAL D	46,434	...	69,015	...	74,495	...	14,853
E.—SUBORDINATE AND EXPERT STAFF—							
(a) Agricultural Chemist	4,812	...	4,930	...	4,644	...	6,986
(b) Economic Botanist ... Voted	30,741	...	24,715	...	27,917	...	26,311
(b) Economic Botanist ... *Charged*... ...	...	...	*8,514*	...	*8,200*	...	*14,906*
(c) Deputy Director of Agriculture and Live-Stock. Voted ...	47,237	...	61,752	...	61,828	...	16,219
(c) Deputy Director of Agriculture and Live-Stock. *Charged*...	...	...	...	...	...	...	...
TOTAL E Voted ...	82,790	...	91,397	...	94,389	...	49,516
TOTAL E *Charged* ...	...	...	*8,514*	...	*8,200*	...	*14,906*
F.—AGRICULTURAL EDUCATION ...	11,443	...	10,752	...	11,486	...	9,921
G.—BOTANICAL AND PUBLIC GARDENS ...	3,274	...	3,226	...	3,154	...	3,109
H.—AGRICULTURAL DEMONSTRATION AND PROPAGANDA INCLUDING PUBLIC EXHIBITIONS AND FAIRS. Voted ...	66,524	...	49,362	...	54,112	...	48,600
Charged ...	...	*7,700*	...	*5,700*	...	*4,850*	...
I.—SPACIAL RURAL UFLIFT SCHEMES ...	25,000	...	...	...	...	...	...
J.—OTHER CHARGES Voted	25,100	...	23,216	...	27,100	...	20,118
J.—OTHER CHARGES *Charged*	*50*	...	*50*	...	*50*	...	*23*
K.—WORKS—							
Original works Voted	11,400	*1,200*	18,745	...	18,745	...	26,631
Original works *Charged*	...	...	*30,150*	...	*29,065*	...	...
Repairs	6,500	*250*	6,500	...	6,500	...	5,748
Deduct.—Contribution from the Imperial Council of Agricultural Research	...	...	...	...	...	...	—929
Total-Works Voted ...	17,900	...	25,245	...	25,245	...	31,459
Total-Works *Charged* ...	...	*1,450*	*30,150*	...	*29,065*	...	...
L.—CHARGES IN ENGLAND ... Voted ...	4,000	...	7,900	...	7,900	...	...
L.—CHARGES IN ENGLAND ... *Charged* ...	...	...	...	...	...	...	...
M.—LOSS BY EXCHANGE ON ENGLISH TRANSACTIONS ... Voted	...	...	...	...	...	...	—22
M.—LOSS BY EXCHANGE ON ENGLISH TRANSACTIONS ... *Charged*	...	...	...	...	...	...	...
For rounding ... Voted ...	—13	...	...	...	—26	...	...
For rounding ... *Charged* ...	*+50*	*+6*	...	...	*—41*	—30	...
GRAND TOTAL Voted ...	5,93,500	...	5,98,054	...	6,18,300	...	4,94,171
GRAND TOTAL *Charged* ...	*17,400*	*16,300*	*60,935*	*12,211*	*60,300*	*11,500*	*35,290*

Details of the foregoing :—See following pages.

AGRICULTURE

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—DIRECTION—									
1.—Pay of Officers—									
Director (1,400—1,600) (Charged) ...	*1*	*1*	*15,300*	...	*16,076*		*16,076*	...	*18,227*
Leave allowance *(Charged)* ...			...	...	...		*4,200*	...	...
Total ... Voted ...			...	...	...	...	...	...	...
Total ... *Charged* ...			*15,300*	...	*16,076*	...	*20,276*	...	*18,227*
2. Pay of Establishment—									
Clerks (55—350)	16	16	22,726	...	22,381	...	21,843	...	21,332
Servants (15—30)	5	6	1,331	...	1,311	...	1,307	...	1,297
Temporary establishment ...			...	...	...	...	...	...	...
Total ...			24,057	...	23,692	...	23,150	...	22,629
3. Allowances and Honoraria—									
Cost of passage ...			...	...	...	...	150	...	...
Travelling allowance of officers. Voted ...			400	...	...	...	...	...	453
Travelling allowance of officers. *Charged* ...			*2,000*	...	*2,750*	...	*2,750*	...	*1,984*
Travelling allowance of establishment			800	...	850	...	850	...	676
Medical treatment of members of Superior and non-Superior Civil Services			...	...	36	...	...	...	...
Total ... Voted ...			1,200	...	886	...	1,000	...	1,129
Total ... *Charged* ...			*2,000*	...	*2,750*	...	*2,750*	...	*1,984*
4. Contingencies—									
Purchase of books, maps, etc. ...			350	...	350	...	350	...	270
Purchase and repair of typewriter			...	...	...	...	...	...	...
Rates and taxes *Charged* ...			...	...	...	...	...	...	*65*
Other Non-Contract Contingencies			460	...	400	...	460	...	1,177
Total—Non-Contract Contingencies Voted ...			810	...	750	...	810	...	1,447
Total—Non-Contract Contingencies *Charged* ...			...	...	...	...	...	...	*65*
Miscellaneous Contract Contingencies			2,500	...	2,500	...	2,500	...	2,902
Total —Contract Contingencies ...			2,500	...	2 500	...	2,500	...	2,902
Total—Direction ... Voted ...			28,567	...	27,828	...	27,460	...	28,107
Total—Direction ... *Charged* ...			*17,300*	...	*18,826*	...	*23,026*	...	*20,276*
B.—SUPERINTENDENCE—									
1. Pay of Officers—									
Deputy Directors of Agriculture. Voted (300—900)	3	3	25,282	...	26,247	...	26,960	...	26,645
Deputy Directors of Agriculture. *Charged* (350—1,500)			...	...	*3,395*	...	...	...	...
Agricultural Superintendents (200—750)	1	1	3,425	...	3,050	...	5,782	...	3,805
Total ... Voted ...			28,707	...	29,297	...	32,742	...	30,450
Total ... *Charged* ...			...	...	*3,395*	...	...	...	...
2. Pay of Establishment—									
Agricultural Inspectors and Instructors (70—300)	22	22	46,597	*2,412*	45,661	*2,390*	41,745	*2,340*	44,145
Fieldmen and demonstrators (20—50)	74	75	35,193	*3,372*	32,512	*2,026*	35,029	*3,080*	35,955
Clerks (40—125)	16	16	12,684	...	12,847	...	12,957	...	12,634
Servants (13—18)	30	31	5,454	...	5,273	*995*	5,202	...	5,072
Temporary establishment			...	...	900	...	912	...	1,261
Deduct—Probable savings			—1,000	...	...	...	—853	...	...
Total ...			98,928	*5,784*	97,193	*5,411*	94,992	*5,420*	99,067
3. Allowances and Honoraria—									
Travelling allowances of officers ...			8,000	...	6,800	...	8,300	...	6,991
Travelling allowances of establishment			14,640	*800*	14,700	*800*	14,164	*700*	14,525
House-rent and other fixed allowances			8,230	*560*	7,886	*300*	7,180	*560*	7,819
Total ... Voted ...			30,870	...	29,386	...	29,644	...	29,335
Total ... *Charged* ...			...	*1,360*	...	*1,100*	...	*1,260*	...
4. Contingencies—									
Rates and taxes *Charged*			...	...	...	...	...	...	...
Purchase of books, maps, etc. ...			500	...	455	...	455	...	571
Purchase of typewriters			...	...	...	...	...	...	199
Other non-contract contingencies ...			220	...	245	...	245	...	175
Total *ii(b)* ...			720	...	700	...	700	...	945
Miscellaneous contract contingencies			6,800	...	6,300	...	6,500	...	6,807
Total contract contingencies			6,800	...	6,300	...	6,500	...	6,807
5. *Deduct*—Amount transferred to the Deposit account to the Khasi States			—3,200	...	—3,200	...	—3 200	...	...
Total Superintendence. Voted ...			1,62,825	...	1,59,676	...	1,61,378	...	1,66,604
Total Superintendence. *Charged* ...			...	*7,144*	*3,395*	*6,511*	...	*6,680*	...

C.—EXPERIMENTAL FARMS

	Numbers		Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	1937-38	1938-39	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
(*a*) JORHAT, TITABAR KARIMGANJ AND UPPER SHILLONG FARMS			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Pay of Establishment—									
Managers and Assistant Managers (60—300).	8	8	14,048		13,177		14,044		13,262
Clerks and apprentices (40—70) ...	4	4	2,605		3,009		2,975		3,971
Servants (14—20)	6	6	1,152		1,159		1,154		1,201
Special pay to Sub-Assistant Surgeon			480		480		480		467
Fieldman (20—50)	1	1	360		347		355		...
Handiman (25—60)	1	1	428		408		408		...
Total ...			19,073		18,580		19,416		18,901
2. Allowances and Honoraria—									
House-rent, etc.			60		125		125		120
Travelling allowance of establishment			...		600		625		1,091
Total ...			60		725		750		1,211
3. Contingencies—									
Purchase of typewriter			...		...		...		...
Purchase and feed of cattle ...			21,500		23,000		20,800		21,287
Wages of farm labourers			16,000		15,800		16,900		15,723
Seeds, plant and manure			2,800		4,000		4,400		3,508
Machinery, tools, plant and instruments.			1,000		1,800		1,800		1,811
Purchase of books, maps, etc. ...			100		50		50		44
Other non-contract contingencies ...			4,000		4,000		4,350		4,135
Loss of cash			...		...		...		...
Deduct—Recoveries			...		...		...		...
Total—Non-Contract Contingencies			45,400		48,650		48,300		46,508
Pay of contingency menials ...			804		1,114		670		839
Miscellaneous contract contingencies			4,500		4,000		5,000		4,163
Total—Contract Contingencies ...			5,304		5,114		5,670		5,002
Deduct—Contribution from the Imperial Council of Agricultural Research			...		...		...		—3,847
Deduction for recoveries			—6,500		—8,000		—7,500		—9,036
TOTAL (*a*)—Jorhat, Titabar, Karimganj and Upper Shillong Farms.			63,337		65,069		66,636		58,689
(*b*) SHILLONG FRUIT GARDEN									
1. Pay of Establishment—									
Malis			372		372		372		371
Total ...			372		372		372		371
2. Allowances and Honoraria—									
Travelling allowance of establishment.			...		100		...		...
3. Contingencies—									
Wages of labourers			500		900		700		647
Seeds, plants, etc.			300		200		300		245
Miscellaneous contingencies ...			150		100		150		133
Pay of contingency menials ...			600		900		816		756
Total ...			1,550		2,100		1,966		1,781
TOTAL (*b*)—Shillong Fruit Garden ...			1,922		2,572		2,338		2,152

C.—EXPERIMENTAL FARMS—*contd*

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimates, 1937-38 Non-excluded areas	Revised estimates, 1937-38 Excluded areas	Budget estimates, 1937-38 Non-excluded areas	Budget estimates, 1937-38 Excluded areas	Actuals, 1936-37
(*c*) CATTLE BREEDING CHARGES			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(*i*) BREEDING OPERATIONS									
1. Pay of Establishment—									
Inspectors (80)	4	4	5,808		5,467		6,770		6,460
Agricultural Demonstrators ...	8	8	2,836		2,495		2,489		2,720
Servants	4	5	766		690		612		619
Total ...			9,410		8,652		9,871		9,799
2. Allowances and Honoraria—									
Travelling allowance of establishment			3,000		3,200		3,000		3,042
House-rent and other fixed allowances			600		750		1,080		590
Total ...			3,600		3,950		4,080		3,632
3. Contingencies—									
Purchase and feed of cattle ...			8,000		7,000		8,000		6,875
Other non-contract contingencies...			2,500		3,000		2,000		2,069
Poultry breeding charges ...			1,000		...		500		...
Total—Non-Contract Contingencies ...			11,500		10,000		10,500		8,944
Total— *c*(*i*) ...			24,510		22,602		24,451		22,375
(*ii*) KHANAPARA AND SYLHET CATTLE FARMS									
1. Pay of Establishment—									
Managers and Assistant Managers (60—300)	5	4	6,518		6,545		4,885		4,492
Clerks and apprentices (12—60) ...	2	2	1,333		1,487		1,285		1,334
Servants (13—18)	3	3	516		520		514		480
Special pay to Sub-Assistant Surgeon	2	2	240		240		240		250
Total			8,607		8,792		6,924		6,556
2. Allowances and Honoraria—									
House-rent and other fixed allowances			60		50		50		60
Travelling allowance			200		290		200		239
Total ...			260		340		250		299
3. Contingencies—									
Purchase and feed of cattle ...			8,600		16,800		17,000		17,732
Wages of labourers			8,000		9,000		8,000		9,340
Purchase of seeds, etc.			2,000		2,000		2,500		2,426
Reclamation			...		200		920		252
Purchase of books, maps, etc. ...			100		100		100		193
Other non-contract contingencies			1,000		1,362		1,000		1,009
Total—Contingencies (non-contract)			19,700		29,462		29,520		30,952
Pay of contingency menials ...			250		305		288		240
Miscellaneous contract contingencies			1,450		1,495		1,600		1,461
Total—Contingencies (contract)			1,700		1,800		1,888		1,701
Total (*c*) (*ii*) ...			30,267		40,394		38,582		39,508
Deduction for recoveries ...			—400		—200		—400		...
TOTAL (*c*)—Cattle Breeding Charges ...			54,377		62,796		62,633		61,883

D.—AGRICULTURAL EXPERIMENTS AND RESEARCH

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39: Non-excluded areas	Budget estimate, 1938-39: Excluded areas	Revised estimates, 1937-38: Non-excluded areas	Revised estimates, 1937-38: Excluded areas	Budget estimates, 1937-38: Non-excluded areas	Budget estimates, 1937-38: Excluded areas	Actuals 1936-37
D.—AGRICULTURAL EXPERIMENTS AND RESEARCH.									
(*a*) DEEP-WATER PADDY FARM, HABIGANJ			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Pay of Officers—									
Economic Botanist	1	1	3,712		3,472		3,472		3,232
Emergency deduction			...		...		...		...
Total ...			3,712		3,472		3,472		3,232
2. Pay of Establishment—									
Economic Botanist and Botanical Assistant (80—320)	1	1	1,274		1,274		1,226		
Manager and Assistant Manager (60—200)	2	2	1,835		1,677		2,026		
Clerks (35—60)	2	2	1,041		947		989		6,194
Servants (12—17)	2	2	343		335		340		
Special pay			120		120		120		
Field Assistant and fieldmen (20—100)	5	5	2,026		1,858		2,098		
Total ...			6,694		6,211		6,799		6,194
3. Allowances and Honoraria—									
Travelling allowance of officers ...			200		220		220		393
Travelling allowance of establishment			...		50		...		213
House-rent and other allowances ...			...		...		...		...
Total ...			200		270		220		606
4. Contingencies—									
Purchase and feed of cattle ...			1,000		1,100		1,100		
Wages of farm labourers			3,250		3,250		3,250		
Seeds, plant and manure			300		300		300		
Machinery, tools, plant and instrumen			150		150		150		
Purchase of books, maps, etc. ...t			150		150		150		
Rent			615		615		615		5,586
Other non-contract contingencies ...			1,125		240		1,140		
Total—Non-contract contingencies			6,590		5,895		6,705		
Pay of contingency menials ...			336		336		336		
Miscellaneous Contract Contingencies			...		900		...		
Total—Contingencies			6,926		7,041		7,041		5,586
Deduct—Contribution from the Imperial Council of Agricultural Research			...		...		...		—15,618
TOTAL (*a*)—Deep-Water Paddy Farm			17,532		16,994		17,532		...
(*b*)—SCHEME FOR AGRICULTURAL MARKETTING.									
1. Pay of Officers—									
Marketting officer	1	1	6,400		3,350		6,100		5,800
Special pay			...		4,550		...		...
Total ...			6,400		7,900		6,100		5,800
2. Pay of Establishment—									
Assistant Marketting officers (200—240)	2	2	4,909		4,589		4,669		
Clerks (70—86)	2	2	1,501		1,135		1,420		6,276
Typist (40—48)			...		460		...		
Servants (14—15)	3	3	540		509		533		
Total ...			6,950		6,693		6,622		6,276
3. Allowances, etc.—									
Travelling allowance of officers ...			1,500		900		1,500		1,239
Travelling allowance of establishment			2,700		3,000		2,700		2,436
Total ...			4,200		3,900		4,200		3,675
4. Contingencies—									
Books, etc.			100		100		100		
Purchase of typewriter			...		...		...		494
Purchase of furniture, etc. ...			...		...		...		
Other non-contract contingencies			1,000		700		800		
Total ...			1,100		800		900		494
Deduct—Contribution from the Imperial Council of Agricultural Research			...		...		...		— 9,987
Total—(*b*) Scheme for Agricultural Marketing.			18,650		19,293		17,822		6,258

D.—AGRICULTURAL EXPERIMENTS AND RESEARCH—*concld.*

	Numbers 1937-38	Numbers 1938-39	Budget estimate 1938-39 Non-excluded areas	Budget estimate 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget Estimate, 1937-38 Non-excluded areas	Budget Estimate, 1937-38 Excluded areas	Actuals 1936-37
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(*c*) SCHEME FOR FRUIT CULTURE									
1. Pay of establishment—									
Horticultural assistant (80) ...	1	1	1,580		800		1,580		...
Field Assistant	1	1	900		...		900		...
Grafter mali (30)	1	1	364		...		364		...
Servants (15)			180		60		180		...
Total ...			3,024		860		3,024		...
2. Allowances and Honoraria—									
Travelling allowance			500		100		500		...
Total ...			500		100		500		...
3. Contingencies—									
Seeds, plants, etc.			575		100		575		...
Wages of labourers			1,200		100		1,200		...
Reclamation			500		500		500		...
Rent			500		...		500		...
Miscellaneous contingencies ...			500		100		500		...
Furniture			200		...		200		...
Tools and implements			600		200		600		...
Total—Contingencies			4,075		1,000		4,075		...
Total—(*c*) Scheme for fruit culture			7,599		1,960		7,599		...
(*d*) ECONOMIC DEVELOPMENT OF RURAL AREAS—PURCHASE OF BORO IRRIGATION PUMPS.			...		20,000		20,000		...
Total (*d*) ...			...		20,000		20,000		...
(*e*) SCHEME FOR SUGARCANE RESEARCH									
1. Pay of Establishment			678		3,268		3,492		2,376
2. Allowances and Honoraria—									
Travelling allowance of Sugarcane Establishment			730		100		...		85
3. Non-Contract Contingencies—									
Sugarcane Research Contingencies			1,095		6,500		7,050		6,134
4. Contract Contingencies—									
Sugarcane Research			200		900		1,000		...
TOTAL—(*e*) Scheme for Sugarcane Research.			2,703		10,768		11,542		8,595
TOTAL D—Agricultural Experiments and Research			46,484		69,015		74,495		14,853

E.—SUBORDINATE AND EXPERT STAFF

	Numbers 1937-38	Numbers 1938-39	Budget estimate 1938-39 Non-excluded areas	Budget estimate 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget Estimate, 1937-38 Non-excluded areas	Budget Estimate, 1937-38 Excluded areas	Actuals 1936-37
(*a*) AGRICULTURAL CHEMIST—									
1. Pay of Establishment—									
Clerks and Laboratory assistant (125—300).	1	1	2,400		2,700		2,400		2,577
Servants (13—20)	3	3	592		570		574		522
Fieldman (20—50)	1	1	360		...		310		...
Deduct—Probable savings			...		...		...		...
Total ...			3,352		3,270		3,284		3,099

E.—SUBORDINATE AND EXPERT STAFF—*contd.*

	Number 1937-38	Number 1938-39	Budget estimates, 1938-39 Non-excluded areas	Budget estimates, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals 1936-37
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2. Allowances and Honoraria—									
Travelling allowance of establishment			500		700		400		460
House-rent and other fixed allowances			60		60		60		60
Total ...			560		760		460		520
3. Contingencies—									
Books, maps, etc.			200		200		200		112
Other non-contract contingencies ...			400		400		400		2,955
Total Non-contract Contingencies ...			600		600		600		3,067
Pay of contingency menials ...			130		180		180		180
Miscellaneous contract contingencies			120		120		120		120
Total Contract Contingencies ...			300		300		300		300
Total Agricultural Chemist ...			4,812		4,920		4,644		6,986
(*b*) ECONOMIC BOTANIST									
1. Pay of Officers—									
Economic Botanist ... Voted ...	1	1	3,020		...		1,500		1,350
Economic Botanist ... *Charged*			...		*7,200*		*7,200*		*12,239*
2. Pay of Establishment—									
Assistants, 4 (100—250), 2 (50—100)	7	7	11,763		12,362		11,372		11,499
Fruit Inspector (125—300) ...	1	1	2,370		1,483		2,280		2,401
Clerks (40—125)	2	2	1,945		1,836		1,852		1,776
Servants (10—20)	11	11	2,078		2,319		2,010		2,114
Botanical fieldmen and graftermali (30—50)	3	3	1,771		1,277		1,655		1,410
Fieldman for entomological section ...	1	1	444		...		408		...
Total ...			20,371		19,277		19,577		19,200
3. Allowances and Honoraria—									
Travelling allowance of officers Voted			1,700		...		1,800		266
Travelling allowance of officers *Charged*			...		*1,314*		*1,000*		*2,747*
Medical treatment of members of superior and non-superior civil services. Voted			...		...		...		...
Medical treatment of members of superior and non-superior civil services. *Charged*			...		...		...		...
Travelling allowance of establishment ...			2,060		2,800		2,200		2,070
House-rent and other fixed allowances ...			240		238		240		240
Total Voted ...			4,000		3,038		4,240		2,576
Total *Charged* ...			...		*1,314*		*1,000*		*2,747*
4. Contingencies—									
Wages of labourers			700		700		350		700
Instruments, appliances, etc. ...			600		400		100		527
Books, maps, etc.			400		200		...		356
Purchase of typewriters ...			...		...		500		...
Other non-contract contingencies ...			650		300		650		705
Total—Non-contract Contingencies			2,350		1,600		1,600		2,283
Miscellaneous contract contingencies			1,000		800		1,000		899
Total—Contract Contingencies ...			1,000		800		1,000		899
Total—Economic Botanist Voted ...			30,741		24,715		27,917		26,313
Total—Economic Botanist *Charged* ...			...		*8,514*		*8,200*		*14,986*
(*c*) DEPUTY DIRECTOR OF AGRICULTURE AND LIVE STOCK									
1. Pay of Officers—									
Deputy Director of Agriculture and Live Stock (900—950)	1	1	9,570		9,210		9,210		8,850
Deduct—Porbable savings			...		...		...		...
Total ...			9,570		9,210		9,210		8,850

E.—SUBORDINATE AND EXPERT STAFF—*contd.*

	Numbers		Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	1937-38	1938-39	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
(c).—DEPUTY DIRECTOR AND LIVE-STOCK—*concld.*			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2. Pay of Establishment—									
Inspectors...			...		...		...		...
Clerks (50—125)	3	3	2,804		2,822		2,672		2,720
Servants (15—20)	2	2	413		396		396		402
Temporary Establishment ...			...		...		...		...
Total			3,217	...	3,218	...	3,068		3,122
3. Allowance and Honoraria ect.—									
Travelling allowance of officers ...			2,800		2,700		3,000		2,617
Ditto of Establishments			400		400		400		411
Other non-recurring allowance ...			...		24		...		...
Medical treatment of member of superior and non-superior civil service.			...		...		...		...
Passage money			...		...		...		...
House rent and other fixed allowances.			...		...		...		...
Total			3,200		3,124		3,400		3,028
4. Contingencies—									
Rates and taxes (*Charged*)			...		...		...		...
Purchase of books, etc.			150		100		100		142
Other non-contract contingencies ...			100		100		200		80
Total ...			250		200		300		222
5. Contract Contingencies— Miscellaneous contract contingencies			1,000		1,000		850		997
TOTAL—Contract Contingencies			1,000		1,000		850		997
6. Economic development of rural areas...			30,000		45,000		45,000		...
TOTAL—Deputy Director of Agriculture and Live Stock.			47,237		61,752		61,828		16,219
F.—AGRICULTURAL EDUCATION									
(a) FOR TRAINING OF STUDENTS IN AGRICULTURAL COLLEGE—									
Contributions and Grants-in-aid— Contribution for training of Assam students in Agricultural College.			1,350		803		803		162
Total ...			1,350		803		803		162
2. Allowances and Honoraria—									
Stipends			1,300		800		800		1,148
Travelling allowance			500		450		300		332
Post-graduate practical training of stipendiaries.			...		...		300		...
Total ...			1,800		1,250		1,400		1,480
3. Contingencies—									
Purchase of books, maps, etc. ...			150		75		75		...
Other non-contract contingencies...			100		50		50		...
Total—Non-Contract Contingencies			250		125		125		...
TOTAL(a) ...			3,400		2,178		2,328		1,642

E—SUBORDINATE AND EXPERT STAFF—concld.

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals 1936-37
F.—AGRICULTURAL EDUCATION.—*concld,*			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(*b*) AGRICULTURAL TRAINING FOR MIDDLE CLASS UNEMPLOYED YOUTHS—									
1. Pay of establishment—									
Inspectors (80)	2	2	4,107		3,518		3,420		3,526
Servants(12)	2	2	296		316		288		288
Total ...			4,403		3,834		3,708		3,814
2. Allowances and Honoraria—									
Travelling allowance			200		400		200		207
House-rent and other fixed allowances			240		240		240		240
Stipends			...		...		...		...
Total ...			440		640		440		447
3. Contingencies—									
Purchase of seeds, tools, implements			200		1,000		200		771
Cultivation charges			200		...		300		...
Tools and implements			100		...		300		...
Wages			1,800		600		1,910		967
Hostels for boys			...		...		...		...
Dairy apparatus			...		...		400		1,380
Other non-contract contingencies			400		2,500		400		...
Lump provision for establishment of a training farm for unemployed educated youths.			500		...		1,500		...
Total ...			3,200		4,100		5,010		3,118
Total(*b*) ...			8,043		8,574		9,158		7,379
TOTAL—Agricultural Education ...			11,443		10,752		11,486		9,021

G.—BOTANICAL AND PUBLIC GARDENS

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals 1936-37
1. Pay of Establishment—									
Inspector (150—300) ...	1	1	2,450		2,330		2,330		2,210
Servants	1	1	204		204		204		203
Temporary Establishment ...			...		...		...		...
Total ...			2,654		2,534		2,534		2,413
2. Allowances and Honoraria—									
House-rent and other fixed allowances			120		120		120		120
Travelling allowance of establishment			100		100		100		110
Total ...			220		220		220		230
3. Contingencies—									
Pay of contingency menials ...			300		372		300		372
Miscellaneous contingencies ...			100		100		100		94
Total ...			400		472		400		466
Total—Botanical and Public Gardens ...			3,274		3,226		3,154		3,109

H.—AGRICULTURAL DEMONSTRATION AND PROPAGANDA (INCLUDING PUBLIC EXHIBITIONS AND FAIRS)

	Number		Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	1937-38	1938-39	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
(a) PUBLIC EXHIBITIONS AND FAIRS.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Contribution—									
Grant to fair committees for prizes			250		250		250		456
2. Contingencies—									
Agricultural and other fairs and shows			250		250		250		...
Total—Public Exhibitions and Fairs			500		500		500		456
(b) AGRICULTURAL DEMONSTRATION.									
Other demonstration experiments ...			...		...		...		44,104
1. Contingencies—									
Lac cultivation and demonstration ...			...	...	...	...	...	...	...
Agricultural demonstration ...			60,000	*3,200*	47,000	*2,700*	51,000	*1,850*	120
Terraced rice cultivation ...			1,000	*4,500*	...	*3,000*	...	*3,000*	4,000
Total(b) ...			61,000	*7,700*	47,000	*5,700*	51,000	*4,850*	48,224
(c) JUTE PROPAGANDA									
1. Pay of Establishment—									
Inspectors (56)	2	2	1,344		672		672		
Demonstrators (30)	5	5	1,800		150		900		
Total ...			3,144		822		1,572		
2. Allowances and Honoraria—									
Travelling allowance			1,680		840		840		
Total ...			1,680		840		840		
3. Contingencies—									
Non-contract contingencies ...			200		200		200		
Total ...			200		200		200		
Total (c) ...			5,024		1,862		2,612		
Total—H. ... Voted			66,524	...	49,362	...	54,112	...	48,680
Total—H. ... *Charged*			...	*7,700*	...	*5,700*	...	*4,850*	...

I.—SPECIAL RURAL UPLIFT SCHEMES

1. Pay of officers—									
2. Pay of Establishment—									
Servants									
Temporary Establishment									
Total ...									
3. Allowances and Honoraria—									
Travelling allowances of officer ...									
Total ...									
4. Contingencies—									
Lump provision for model village schemes.			25,000						
Total ...			25,000						
Total—Special rural uplift schemes			25,000						

J.—OTHER CHARGES

(a) SEED DEPOTS AT JORHAT, GAUHATI AND SYLHET.									
1. Pay of establishment—									
Clerks (35—90)							...		
Servants (10—18)							...		
Total ...							...		
2. Allowances and Honoraria—									
Travelling allowance							...		
Total ...									

J.—OTHER CHARGES—*concld.*

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3. Contingencies—									
Rents			...		900		...		...
Books, maps, etc.			...		...				...
Purchase and repair of typewriters ...			...		...				...
Rates and taxes (Charged)			*50*		*50*		*50*		*28*
Seeds, plants and manures ...			38,000		35,000		38,000		32,886
Other non-contract contingencies...			1,300		1,350		1,300		1,357
Deduct—Recoveries			...		...		...		...
Total—Non-contract Contingencies. Voted / *Charged*			39,300 / *50*		37,250 / *50*		39,300 / *50*		34,243 / *28*
4. Miscellaneous contract contingencies...			...		...		...		...
Total—Contract Contingencies ...			...		...		...		...
5. Deduction for recoveries			—14,500		—14,400		—12,500		—14,484
TOTAL—Seed Depots Voted ... / *Charged* ...			24,800 / *50*		22,850 / *50*		26,800 / *50*		19,759 / *28*
(*b*)—SHILLONG STATION NURSERY									
1. Pay of Establishment—									
Mali			...		...		...		...
Total			...		...		...		...
2. Contingencies—									
Pay of contingency menials ...			200		216		200		204
Wages of Labourers			...		...		...		...
Miscellaneous contingencies ...			100		150		100		155
Total ...			300		366		300		359
Total—Shillong Station Nursery...			300		366		300		359
Total other Charges Voted ... / *Charged* ...			25,100 / *50*		23,216 / *50*		27,100 / *50*		20,118 / *28*

K.—WORKS

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
(*a*) Original works—									
In charge of Civil Officer Voted / *Charged*			11,400 / ...	*1,200* / ...	18,745 / *30,150*		18,745 / *29,065*		26,631 / ...
Total (*a*) Voted ... / *Charged* ...			11,400 / ...	... / *1,200*	18,745 / *30,150*		18,745 / *29,065*		26,631 / ...
(*b*) Repairs—									
Repairs			6,500	*250*	6,500		6,500		5,748
Total (*b*) ...			6,500	*250*	6,500		6,500		5,748
Deduct—Contribution from Imperial Council of Agricultural Research.			...	...	...		...		—920
TOTAL—Works Voted / *Charged*			17,900 / ...	... / *1,450*	25,245 / *30,150*		25,245 / *29,065*		31,459 / ...

L.—CHARGES IN ENGLAND

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
(*a*) Expenditure of the High Commissioner for India—									
Leave salaries			...		3,900		3,900		
Sterling overseas pay			4,000		4,000		4,000		
Other Charges			...		...		...		
Total 1(*b*)			4,000		7,900		7,900		
(*a*) Expenditure of the Secretary of State for India—									
Leave salaries			...		...		...		
Other charges			...		...		...		
Total 1(*b*) ...			...		...		...		
Total Charges in England...			4,000		7,900		7,900		

GRANT No. 20

CHARGES ON ACCOUNT OF VETERINARY

[HEAD OF ACCOUNT—41.—VETERINARY]

I.—ESTIMATE of the amount required in the year ending March 31, 1939, to defray the expenses in connection with the administration of the Department of Veterinary.

Voted :—Rupees one lakh fifty-five thousand and four hundred.

Charged :—*Rupees seven thousand and one hundred.*

II.—Sub-heads under which the grant will be accounted for by the DEPARTMENT OF VETERINARY :—

	Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		
	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Actuals, 1936-37
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A. SUPERINTENDENCE—							
1. Pay of officers ... Voted ...	12,750	...	11,132	...	1,154		10,242
Charged ...	...	...	...	...	...		...
2. Pay of establishment	32,186	...	27,137	...	29,000		27,108
3. Allowances and honoraria Voted ...	10,020	...	9,324	...	9,520		9,540
Charged ...	...	...	...	...	...		
4. Contingencies Voted ...	4,800	...	5,000	...	4,800		5,513
Charged ...	*740*	...	*740*	...	*740*		*714*
Total A. Voted ...	59,756	...	52,593	...	54,474		52,403
Charged ...	*740*	...	*740*	...	*740*		*714*
B. SUBORDINATE ESTABLISHMENTS—							
1. Pay of establishment	62,386	4,205	65,200	4,058	68,875		65,705
2. Allowances and honoraria	11,200	*1,400*	11,200	*1,250*	12,200		12,525
3. Contingencies ... Voted ...	750	...	750	...	750		786
Charged ...	*159*	*100*	*159*	*100*	*159*		*159*
Total B. Voted ...	74,336	...	77,150	...	81,825		79,016
Charged ...	*159*	*5,705*	*159*	*5,408*	*159*		*159*
C. VETERINARY INSTRUCTIONS ...	7,000	...	1,150	...	5,290		3,372
D. HOSPITALS AND DISPENSARIES ...	14,300	*500*	11,700	...	17,600		10,130
E. CHARGES IN ENGLAND Voted ...	...	...	...	...	...		...
Charged ...	...	...	...	...	...		...
F. WORKS—							
(a) Original Works	...	...	...	...	...		66
(b) Repairs	...	...	...	...	...		
Total F. Works ...	...	...	...	...	...		66
Rounding ... Voted ...	+8	...	...	...	+11		...
Charged ...	*+1*	*—5*	...	...	*+1*		...
Deduct—Contribution from the Imperial Council of Agricultural Research.	...	...	...	...	...		—5,359
GRAND TOTAL ... Voted ...	1,55,400	...	1,42,593	...	1,59,200		1,39,628
Charged ...	*900*	*6,200*	*899*	*5,408*	*900*		*873*

Details of the foregoing :—*See* following pages

A.—SUPERINTENDENCE.

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Pay of officers—									
Superintendent, Civil Veterinary Department (350—600) ...	1	1	5,800		5,200		5,200		4,600
Temporary Veterinary Investigating Officer (400—500)	1	1	6,950		5,932		5,954		5,642
Total ...			12,750		11,132		11,154		10,242
2. Pay of Establishment—									
Reserve Stationary and staff veterinary assistants (55—150) + Special pay 2(30) and 9(10)	14	16	23,125		15,400		17,765		15,374
Clerks (35—200)	7	7	6,743		8,600		8,518		8,457
Servants and chaukidar (12—19) ...	9	9	1,764		1,748		1,736		1,643
Temporary establishment for Veterinary Investigating Officer ...			780		357		788		754
Ditto for virus alone method of inoculation			1,409		1,032		1,370		880
Deduct—Probable savings			—1,635		...		—1,177		...
Total...			32,186		27,137		29,000		27,108
3. Allowances and Honoraria—									
Travelling allowance of officers ...			4,000		3,400		3,500		3,885
Travelling allowance of establishment			3,500		3,454		3,500		3,076
House-rent and other fixed allowances			120		170		120		180
Travelling Allowance of Veterinary Investigating Officer			1,700		1,700		1,700		1,737
Travelling allowance of his establishment			700		600		700		662
Total ...			10,020		9,324		9,520		9,540
4. Contingencies—									
Purchase of books, maps, etc. ...			200		200		200		143
Rates and taxes (Charged)			*740*		*740*		*740*		*714*
Other non-contract contingencies ...			1,000		1,000		1,000		1,530
Total—Non-contract Contingencies { Voted ...			1,200		1,200		1,200		1,673
Total—Non-contract Contingencies { *Charged* ...			*740*		*740*		*740*		*714*
Pay of contingency menials ...			1,100		1,113		1,100		944
Other contract contingencies ...			2,500		2,687		2,500		2,896
Total—Contract Contingencies ...			3,600		3,800		3,600		3,840
Total Superintendence { Voted ...			59,756		52,593		54,474		52,403
Total Superintendence { *Charged...*			*740*		*740*		*740*		*714*

B.—SUBORDINATE ESTABLISHMENT.

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
1. Pay of Establishment—									
Veterinary Inspectors (150—275) ...	4	4	10,273	...	13,150	...	10,345		11,658
Veterinary Assistants (55—150) ...	44	44	47,637	*3,629*	50,320	*3,483*	53,593		51,665
Servants (12—20)	12	12	1,692	*576*	1,730	*575*	2,273		2,382
Temporary Johnes' disease officer (150—275).	1	1	2,640	...	...	...	2,520		...
Peon of Johnes' Disease officer (12—17)	1	1	144	...	...	...	144		...
Deduct—Probable savings			...	...	...	...	...		...
Total ...			62,386	4,205	65,200	4,058	68,875		65,705

B.—SUBORDINATE ESTABLISHMENT—*concld.*

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2. Allowances and Honoraria—									
House-rent and other fixed allowances			6,700	*1,350*	6,800	*1,200*	7,900		7,938
Travelling allowance of establishment			4,500	*50*	4,400	*50*	4,300		4,587
Total ...			11,200	*1,400*	11,200	*1,250*	12,200		12,525
3. Contingencies ...									
Rates and taxes (Charged) ...			*159*	...	*159*	...	*159*		*159*
Other non-contract contingencies ...			750	*100*	750	*100*	750		786
TOTAL—Non-contract contingencies — Voted ...			750	...	750	...	750		786
TOTAL—Non-contract contingencies — *Charged* ...			159	*100*	159	*100*	*159*		*159*
TOTAL—Subordinate Establishment — Voted ...			74,336	...	77,150	...	81,825		79,016
TOTAL—Subordinate Establishment — *Charged* ...			*159*	*5,705*	*159*	*5,408*	*159*		*159*

C. VETERINARY INSTRUCTIONS.

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
1. Contributions, etc.—									
Contribution to Bengal Veterinary College			5,400	...	...	...	3,600		2,400
Total ...			5,400	...	...	...	3,600		2,400
2. Allowances and Honoraria—									
Stipends			1,440	...	950	...	1,440		809
Travelling allowance of students (including Veterinary Assistants) sent for refresher's course ...			60	...	50	...	150		22
Total ...			1,500	...	1,000	...	1,590		831
3. Contingencies—									
Purchase of books, etc.			50	...	100	...	50		132
Other non-contract contingencies ...			50	...	50	...	50		9
Total—Non-contract contingencies.			100	...	150	...	100		141
TOTAL—Veterinary Instructions			7,000	...	1,150	...	5,290		3,372

D.—HOSPITALS AND DISPENSARIES.

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
1. Contributions and Grants-in-aid—				...					
Contribution to veterinary dispensaries.			4,800	...	4,800	...	4,800		4,727
Total ...			4,800		4,800	...	4,800		4,727
2. Contingencies—									
Purchase of instruments... ...			1,700	*100*	1,000	...	2,000		1,334
Purchase of serum			7,000	*200*	5,000	...	10,000		2,905
Other non-contract contingencies ...			800	*200*	900	...	800		1,164
Total—Non-contract contingencies.			9,500	*500*	6,900	...	12,800		5,403
Total—Hospitals and Dispensaries			14,300	*500*	11,700	...	17,600		10,130

E. CHARGES IN ENGLAND.

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
Expenditure for the High Commissioner for India—						...			
Leave salaries			...	...		...	...		...
Sterling overseas pay			...	...		...	...		...
Other charges			...	...		...	...		...
Total			...	...		...	...		...

F.—WORKS.

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
(*a*) Original works— In charge of Civil Officers :—									...
Total ...			...	...		...	...		...
(*b*) Repairs—									
Repairs...			...	...		...	...		66
Total works			...	...		...	...		66

GRANT No. 21

CHARGES ON ACCOUNT OF CO-OPERATIVE CREDIT

[HEAD OF ACCOUNT—42.—CO-OPERATIVE CREDIT]

ESTIMATE of the amount required in the year ending March 31, 1939, to defray the expenses in connection with the administration of the Department of Co-operative Credit Societies.

Voted:—Rupees ninety-seven thousand and nine hundred

Charged:—

II.—Sub-heads which the grant will be accounted for the DEPARTMENT OF CO-OPERATIVE CREDIT SOCIETIES.

	Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—SUPERINTENDENCE—							
1. Pay of officers	8,360		7,880		7,880		7,630
2. Pay of establishment	53,687		52,346		51,997		52,619
3. Allowances and honoraria	14,000		13,200		15,000		12,929
4. Contingencies	5,247		5,074		4,890		5,809
Total { Voted ...	81,294		78,500		79,767		78,987
Total { *Charged* ...	...		...		...		...
B.—CO-OPERATIVE TRAINING AND EDUCATION	10,600		18,000		15,848		...
C.—GRANTS-IN-AID	6,000		5,000		5,000		7,000
Add ½ share transferred from 35 Industries. { Voted ...	...		...		...		16,776
Add ½ share transferred from 35 Industries. { *Charged*...	...		...		...		*16,181*
D.—WORKS	...		...		...		
For rounding ... { Voted ...	+6		...		—15		...
For rounding ... { *Charged* ...	...				...		...
GRAND TOTAL { Voted ...	97,900		1,01,500		1,00,600		1,02,763
GRAND TOTAL { *Charged* ...	...		...		...		*16,181*

Details of the foregoing:—*See* following pages

A.—SUPERINTENDENCE

	Numbers		Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	1937-38	1938-39	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1—Pay of officers—									
Asssistant Registrars (250—500) ...	2	2	8,360		7,880		7,880		7,630
Special pay (50—100)			...		...		...		...
Total ...			8,360		7,880		7,880		7,630
2—Pay of Establishment—									
Auditors and Inspectors (125—350)	16	16	34,134		32,800		32,764		32,098
Clerks (40—100)	18	13	14,543		14,333		14,167		14,038
Servants (13—20)	22	22	3,944		3,671		3,876		3,636
Temporary establishment	...	...	1,066		1,342		1,190		2,847
Demonstrators	...	...	...		...		...		...
Total ...			53,687		52,346		51,997		52,619
3—Allowances and Honoraria—									
Honorarium			...		...		...		...
House-rent and other fixed allowance			150		200		200		115
Travelling allowance of officers			2,300		2,300		2,400		2,178
Travelling allowance of establishment			11,550		10,700		12,400		10,636
Total ...			14,000		13,200		15,000		12,929
4—Contingencies—									
Purchase of books, maps, etc. ...			175		180		180		189
,, of typewriters			...		...		...		540
Rates and taxes			...		...		...		...
Other non-contract contingencies ...			1,872		1,894		1,910		1,868
Magic lantern slides			...		...		...		...
Total—Non-contract Contingencies Voted			2 047		2,074		2,090		2,597
Miscellaneous Contract Contingencies			3,200		3,000		2,800		3,212
Total—Contract Contingencies ...			3,200		3,000		2,800		3,212
Total—A. Superintendence ...			81,294		78,500		79,767		78,987

B.—CO-OPERATIVE TRAINING AND EDUCATION

1—Pay of Establishment—									
Inspectors (100—180)	15	6	6,720		13,600		11,360		
Servants	2	2	288		...		288		
Total			7,008		13,600		11,648		
2—Allowances and Honoraria—									
Travelling allowance			2,900		2,400		2,500		
Total			2,900		2,400		2,500		
3—Contingencies—									
Non-contract			692		2,000		1,700		
Total			692		2,000		1,700		
TOTAL—B			10,600		18,000		15,848		

C.—GRANTS-IN-AID

Grants to Co-operative Societies ...			6,000		5,000		5,000		1,512
Grant to Banking Unions			...		...		...		5,488
Total B ...			6,000		5,000		5,000		7,000

D.—WORKS

Original works—									
Incharge of Civil Officers ...			...		...		...		...
Repairs—									
Repairs			...		...		...		...
Total works ...							...		

GRANT No. 22

CHARGES ON ACCOUNT OF INDUSTRIES

[HEAD OF ACCOUNT—43—INDUSTRIES]

I.—ESTIMATE of the amount required in the year ending March 31, 1939, to defray the expenses in connection with the administration of the Department of Industries.

Voted :—Rupees two lakhs and thirty-one thousand.

Charged :—Rupees forty-three thousand and seven hundred.

II.—Sub-heads under which this grant will be accounted for by the INDUSTRIES DEPARTMENT.

	Budget estimate 1938-39		Revised estimate 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDUSTRIES							
A.—DIRECTOR OF INDUSTRIES—							
1. Pay of officer (*Charged*)	*31,428*		*30,828*		*30,828*		*30,228*
2. Pay of establishment	29,808		29,195		29,147		29,109
3. Allowances and Honoraria ... Voted ...	1,200		1,000		1,200		1,038
3. Allowances and Honoraria ... *Charged* ...	*2,500*		*2,000*		*2,800*		*2,134*
4. Contingencies	3,100		2,900		3,200		3,405
Deduct—Half share transferred to 34—Agriculture and Co-operative Societies. Voted ...	...		...		...		—16,776
Deduct—Half share transferred to 34—Agriculture and Co-operative Societies. *Charged* ...	...		...		...		*—16,181*
Total—A ... ... Voted ...	34,108		33,095		33,547		16,776
Total—A ... ... *Charged* ...	*33,928*		*32,828*		*33,628*		*16,181*
B.—INDUSTRIAL DEVELOPMENT ...	20,816		24,839		26,599		28,360
C.—INDUSTRIAL EDUCATION—							
(a) Weaving Institutes ... Voted ...	29,392		28,144		29,166		31,505
(a) Weaving Institutes ... *Charged* ...	*1,248*		*1,055*		*1,055*		*1,200*
(b) Peripatetic weaving parties	33,510		31,111		31,657		30,703
(c) B. Barooah Scheme	...		...		...		...

	Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(*d*) Industrial schools—							
1. Pay of officers	11,160	...	10,800	...	10,800	...	11,303
2. Pay of establishment ... Voted ...	25,154	...	24,379	...	25,226	...	27,636
Charged ...	...	*3,435*	...	*3,476*	...	*3,407*	...
3. Allowances and honoraria ... Voted ...	3,902	...	2,950	...	3,766	...	5,135
Charged ...	...	*1,816*	...	*1,740*	...	*1,816*	...
4. Contingencies ... ... Voted ...	18,404	...	14,280	...	16,012	...	17,338
Charged ...	*946*	*2,250*	*946*	*1,800*	*946*	*2,250*	*892*
5. Grant-in-aid, contribution, etc. Voted ...	170	...	150	...	150	...	200
Charged ...	...	*30*	...	*30*	...	*30*	...
Deduct—Recoveries for the cost of supplies made and services rendered to other Departments	—400	*—100*	—200	—300	—500		—510
Total—C(*d*) Voted ...	58,390	...	52,359	...	55,454	...	61,102
Charged ...	*946*	*7,431*	*946*	*6,746*	*946*	*7,503*	*892*
(*e*) Other Industrial Education	12,849	...	10,118	...	15,835	...	8,399
TOTAL—C Voted ...	1,34,141	...	1,21,732	...	1,32,112	...	1,31,709
Charged ...	*2,194*	*7,431*	*2,001*	*6,746*	*2,001*	*7,503*	*2,092*
D.—SERICULTURE	37,523	...	26,481	...	38,095	...	21,865
E.—WORKS—							
Original works	1,400	...	1,200	...	1,200	...	4,387
Repairs Voted	2,850	...	2,735	...	2,735	...	2,877
Charged	*143*	...	*143*	...	*143*		*142*
TOTAL—E.—WORKS Voted ...	4,250	...	3,935	...	3,935	...	7,264
Charged ...	*143*	...	*143*	...	*143*	...	*142*
F.—LOSS OR GAIN BY EXCHANGE. Voted ...	...	...	...	...	...	...	...
Charged ...	...	...	...	...	...	...	...
G.—CHARGES IN ENGLAND ... Voted ...	...	...	...	...	2,334	...	...
Charged ...	...	...	...	...	...	...	...
H.—PUBLIC EXHIBITION AND FAIRS ...	200	...	200	...	200	...	...
For rounding ... ... Voted ...	—38	...	...	...	—22	...	...
Charged ...	*+35*	*—31*	...	...	*+28*	*—3*	...
GRAND TOTAL Voted ...	2,31,000	...	2,10,282	...	2,36,200	...	2,05,972
Charged ...	*36,300*	*7,400*	*34,972*	*6,746*	*35,800*	*7,500*	*18,415*

DETAILS of the foregoing :—*See* following pages

A.—DIRECTION CHARGES

	Numbers 1937-38	Numbers 1938-39	Budget estimates, 1938-39. Non-excluded areas	Budget estimates, 1938-39. Excluded areas	Revised estimates, 1937-38 Non-excluded areas	Revised estimates, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals 1936-37
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1 Pay of officers—									
Director (*Charged*) (*2,000—2,250*) + special pay (*150*)	1	1	*31,428*		*30,828*		*30,828*		*30,228*
Total ...			*31,428*		*30,828*		*30,828*		*30,228*
2 Pay of establishment—									
Clerks (55—400)...	16	18	28,176		26,623		24,841		24,900
Servants (15—30)	7	7	1,632		1,572		1,610		1,601
Temporary establishment			...		1,000		2,696		2,608
Total ...			29,808		29,195		29,147		29,109
3 Allowances and Honoraria—									
Travelling allowance of officers — Voted ...			200		...		400		...
Travelling allowance of officers — *Charged* ...			*2,500*		*2,000*		*2,800*		*2,134*
Travelling allowance of establishment			1,000		1,000		800		1,038
Total ... Voted ...			1,200		1,000		1,200		1,038
Total ... *Charged* ...			*2,500*		*2,000*		*2,800*		*2,134*
4 Contingencies—									
Rates and taxes			...		...		...		...
Purchase of books and maps, etc. ...			200		200		200		180
Purchase of typewriter			...		...		...		350
Other non-contract contingencies ...			200		200		200		195
Total —Non-contract Contingencies ...			400		400		400		725
Miscellaneous Contract Contingencies			2,700		2,500		2,800		2,680
Total Contract Contingencies ...			2,700		2,500		2,800		2,680
Deduct—½ share transferred to agriculture and Co-operative Societies. Voted ...			...		...				—16,776
Deduct—½ share transferred to agriculture and Co-operative Societies. *Charged* ...			...		...				*—16,181*
Total Director of Industries Voted ...			34,108		33,095		33,547		16,776
Total Director of Industries *Charged* ...			*33,928*		*32,828*		*33,628*		*16,181*

B.—INDUSTRIAL DEVELOPMENT

	Numbers 1937-38	Numbers 1938-39	Budget estimates, 1938-39. Non-excluded areas	Budget estimates, 1938-39. Excluded areas	Revised estimates, 1937-38 Non-excluded areas	Revised estimates, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals 1936-37
1 Pay of Establishment—									
Marketing officer (150—200) ...	1	1	2,087		1,970		1,970		1,846
Travelling canvasser (40)	2	2	960		893		960		1,008
Typist clerk (40—48)	1	1	544		519		519		495
Manager and Salesmen (40—50) ...	2	2	1,144		1,113		1,144		1,078
Inspector of Weaving Societies (80—180).	2	2	2,366		2,328		2,568		2,497
Dyeing Supervisor and calico printer (75—85).	2	2	1,910		1,910		1,818		2,093
Operators (35)	2	2	840		770		840		612
Servants (12—16)	4	4	629		636		624		...
Total Pay of Establishment ...			10,480		10,139		10,443		9,629
2 Allowances and Honoraria—									
Travelling Allowance			3,300		4,000		3,300		3,649
Total Allowance ...			3,300		4,000		3,300		3,649
3 Contingencies—									
Pay of contingency menials ...			360		...		360		...
Purchase of Typewriter			...		...		...		385
Purchase of yarn, looms, etc ...			1,000		1,500		1,500		4,000
Other Miscellaneous contingencies ...			3,476		7,000		8,796		6,672
Total Contingencies ...			4,836		8,500		10,656		11,057
4 Contributions and Grants-in-aid—									
Contribution to local bodies for the development of industries ...			2,000		2,000		2,000		3,750
Contribution to Victoria Jubilee Technical Institute, Bombay ...			200		200		200		200
Contributions for Industrial exhibitions and fairs			...		...		...		75
Total Contributions ...			2,200		2,200		2,200		4,025
Total Industrial Development ...			20,816		24,839		26,599		28,360

C.—INDUSTRIAL EDUCATION

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
(a)—WEAVING INSTITUTES			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Pay of Officers—									
Weaving Superintendent (200—750)	1	1	9,000		9,000		9,000		9,000
Total			9,000		9,000		9,000		9,000
2. Pay of Establishment—									
Weaving masters and workshop assistants (25—150	7	7	6,103		6,800		5,928		7,385
Clerks and store-keeper (40—75) ...	3	3	2,473		2,400		2,413		2,352
Master Weavers for commercial courses (75—90).	1	1	900		...		928		...
Servants (12—18)	4	4	684		682		677		648
Total			10,160		9,882		9,946		10,385
3. Allowances and Honoraria—									
House-rent and other fixed allowances			...		...		...		...
Stipends			2,520		2,200		2,568		2,652
Travelling allowance of officers ...			1,800		1,200		1 800		1,789
Travelling allowance of establishment			200		150		200		240
Remuneration of Examiner ...			120		128		60		47
Total			4,640		3,678		4,628		4,728
4. Contingencies—									
Purchase and repair of typewriters ...			...		...		...		...
Cost of looms, accessories and yarns...			1,900		1,900		1,900		3,404
Rates and taxes (Charged)			*1,248*		*1,055*		*1,055*		*1,200*
Books, maps, etc.			100		100		100		85
Pay of contingency menials ...			912		904		912		911
Other non-contract contingencies ...			2,600		2,600		2,600		2,915
Total—Non-Contract Contingencies ... Voted...			5,512		5,504		5,512		7,315
Total—Non-Contract Contingencies ... *Charged*			*1,248*		*1,055*		*1,055*		*1,200*
5. Grants-in-aid—Games			80		80		80		77
Total—Weaving Institutes Voted ...			29,392		28,144		29,166		31,505
Total—Weaving Institutes *Charged* ...			*1,248*		*1,055*		*1,055*		*1,200*
(b) PERIPATETIC WEAVING PARTIES									
1. Pay of establishment—			*						
Weaving assistants (60—100) and Demonstrators (35—60) ...	29	30	21,372		20,800		20,896		20,563
Servants (12—18)	5	5	823		861		861		833
Temporary establishment			165		...		...		...
Jugali (15)		1	...		...		...		...
Total			22,360		21,661		21,757		21,396
2. Allowances and Honoraria—									
Travelling allowance			3,050		2,400		2,850		2,783
House-rent and other fixed allowances			4,000		4,150		4,150		3,749
Total			7,050		6,550		7,000		6,532
3. Contingencies—									
Cost of looms, accessories and yarns...			1,050		1,100		1,100		1,035
Rates and taxes			...		...		...		...
Other non-contract contingencies ...			3,050		1,800		1,800		1,740
Total—Non-contract Contingencies.			4,100		2,900		2,900		2,775
TOTAL—Peripatetic Weaving Parties. Voted ...			33,510		31,111		31,657		30,703
TOTAL—Peripatetic Weaving Parties. *Charged* ...			...		...		...		...

C.—INDUSTRIAL EDUCATION—*contd.*

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(*c*) B. BAROOAH SCHEME									
1. Pay of establishment—									
Assistant Instructor			...	...	1,662	...	...	...	...
Lecturer (150—250)	1	1	2,106	...	...	...	1,986	...	...
Electric Assistant (40—60) ...	1	1	542	...	480	...	518	...	...
Temporary establishment ...			...	...	...	...	...	...	2,198
Total ...			2,648	...	2,142	...	2,504	...	2,198
2. Allowances and Honoraria—									
Stipends			1,360	...	837	...	1,280	...	755
Remuneration to Examiners ...			52	...	...	...	...	...	...
Total			1,412	...	837	...	1,280	...	755
3. Contingencies—									
Pay of contingency menials ...			180	...	174	...	180	...	...
Tools and materials			1,150	...	1,500	...	1,500	...	...
Machinery and plant			...	...	...	...	...	...	...
Books, etc.			50	...	50	...	50	...	...
Miscellaneous non-contract contingencies.			...	...	52	...	52	...	3,070
Rates and Taxes—(*Charged*) ...			*41*	...	*27*	...	...	...	*26*
Total—Contingencies Voted			1,380	...	1,776	...	1,782	...	3,070
Total—Contingencies *Charged*			*41*	...	*27*	...	...	...	*26*
Deduct—Receipt from the fund. Voted			—5,440	...	—4,755	...	—5,566		—6,023
Deduct—Receipt from the fund. *Charged*			*—41*	...	*—27*	...	...		*—26*
TOTAL—B. Barooah Scheme. Voted			...	...	...	...	...	...	...
TOTAL—B. Barooah Scheme. *Charged*			...	...	...	...	...	...	...
(*d*) INDUSTRIAL SCHOOLS									
1. Pay of officers—									
Teaching staff (300—600) ...	2	2	11,160	...	10,800	...	10,800	...	11,303
Total ...			11,160	...	10,300		10,800	...	11,303
2. Pay of establishment—									
Teaching staff (30—200) ...	17	17	20,543	*2,880*	20,055	*2,900*	20,781	*2,855*	22,533
	4	4	...	...	...	...	...	...	...
Clerks (40—75)	2	2	1,547	...	1,476	...	1,523	...	2,761
Store-keeper (40—75), Carpenter (75—100) and Mason (50—80)...	2	2	1.163	...	1,104	...	1,128	...	...
Servants (13—18)	3	3	360	*195*	413	*192*	359	*192*	538
Special pay			180	*360*	30	*384*	120	*360*	422
Durry weaver	1	1	960	...	...	...	926	...	105
Temporary establishment ...			401	...	1,301	...	389	...	1,277
Total ...			25,154	*3,435*	24,379	*3,476*	25,226	*3,407*	27,636
3. Allowances and Honoraria—									
Travelling allowance of officers ...			300	...	150	...	250	...	61
Ditto of establishment			100	...	150	...	150		94
Remuneration to examiners Voted			100	...	250	...	220	...	150
Remuneration to examiners *Charged*			...	*40*	...	*40*	...	*40*	...
Stipends			3,402	*1,776*	2,400	*1,700*	3,146	*1,776*	4,830
House-rent and other fixed allowances			...	...	...	...	...	...	...
Total ... Voted ...			3,902	...	2,950	...	3,766	...	5,135
Total ... *Charged* ...			...	*1,816*	...	*1,740*	...	*1,816*	...
4. Contingencies—									
Books, maps, etc.			480	...	480	...	480	...	478
Pay of contingency menials ...			3,463	...	3,300	...	3,276	...	3,225
Cost of looms, accessories and yarn ...			1,200	...	1,000	...	1,200	...	818
Purchase of typewriter and Duplicator			...	...	...	...	...	...	420
Rates and taxes (Charged)			*946*	...	*946*	...	*946*	...	*892*
Purchase of stores in India ...			4,000	...	4,000	...	4,000	...	3,764
Tools and materials			5,600	*1,500*	2,000	*1,500*	3,200	*1,500*	4,604
Other non-contract contingencies ...			1,500	*750*	2,000	*300*	1,700	*750*	4,029
Work pay			2,156	...	1,500	...	2.156	...	...
Total—Non-contract contingencies Voted			18,404		14,280	...	16,012	...	17,338
Total—Non-contract contingencies *Charged*			*946*	*2,250*	*946*	*1,800*	*946*	*2,250*	*892*
5. Grants-in-aid, Contributions, etc.—									
Grants for games			170	*30*	150	*30*	150	*30*	200
6. *Deduct*—Recoveries for the cost of supplies and services rendered to other departments.			—400	*—100*	—200	*—300*	—500	...	—510
TOTAL—Industrial Schools Voted			58,390	...	52,359	...	55,454	...	61,102
TOTAL—Industrial Schools *Charged*			*946*	*7,431*	*946*	*6,746*	*946*	7,503	892

C—INDUSTRIAL EDUCATION—*concld.*

	Numbers		Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	1937-38	1938-39	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
(*e*) OTHER INDUSTRIAL EDUCATION			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Pay of Establishment—									
Instructors (125—175)	1	1	1,805		...		1,685		...
Operator (30—50)	1	1	414		...		390		...
Temporary establishment ...			...		2,019		...		1,930
Total ...			2,219		2,019		2,075		1,930
2. Allowances and Honoraria—									
Scholarship and Stipends ...			6,400		3,500		8,240		3,082
Travelling allowance			1,400		500		1,400		710
Total ...			7,800		4,000		9,640		3,792
3. Contingencies—									
Other contingencies			600		1,369		1,090		1,270
Purchase of raw materials ...			1,000		1,500		1,800		...
Pay and allowances of contingency menials			...		...		...		177
Total ...			1,600		2,869		2,890		1,447
4. Contributions, etc.—									
Contribution to the Government of Punjab for training for Assam students in tanning and hosiery ...			1,230		1,230		1,230		1,230
TOTAL—Other Industrial Education ...			12,849		10,118		15,835		8,399

D—SERICULTURE

	Numbers		Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	1937-38	1938-39	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
(*a*) SERICULTURE (PROPER)									
1. Pay of Officers—									
Superintendent (150—400) ...	1	1	4,060		5,167		3,840		3,820
Total ...			4,060		5,167		3,840		3,820
2. Pay of Establishment—									
Assistant Superintendent of Sericulture (100—400)	2	1	1,932		1,444		3,192		1,811
Overseers, Demonstrators and Rearers (20—50)	35	15	6,500		5,952		13,047		6,250
Clerks (40—75)	3	2	1,354		1,412		1,717		1,587
Servants (13—20)	5	4	704		...		829		680
Special pay to Sub-Assistant Surgeon			60		55		60		60
Temporary Establishment ...			...		684		498		...
Total ...			10,550		9,547		19,343		10,388
3. Allowances and Honoraria—									
Travelling allowance of officers ...			1,200		1,200		1,200		1,238
Travelling allowance of establishment			850		1,200		3,775		874
House-rent and other fixed allowances			885		864		864		1,015
Total—Allowances, etc. ...			2,935		3,264		5,839		3,127
4. Contingencies—									
Purchase of books, maps, etc. ...			50		15		15		11
Instruments, appliances, etc. ...			300		300		300		235
Cultivation charges and purchase of seeds, etc.			1,750		1,800		1,775		1,906
Other non-contract contingencies ...			1,110		1,200		1,795		889
Development of sericultural industry			...		3,388		3,388		...
Aid to rearers			...		1,800		1,800		...
Total—Non-contract contingencies			3,210		8,503		9,073		3,041
Government share for development of Sericulture Industry			...		...		...		1,487
TOTAL—(*a*) Sericulture (proper) ...			20,755		26,481		38,095		21,863

D—SERICULTURE—*concld.*

	Number		Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	1937-38	1938-39	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
(*b*) SERICULTURAL DEVELOPMENT SCHEME			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Pay of establishment—									
Assistant Superintendent		1	1,253		...		...		...
Overseer, demonstrators and rearers		23	8,221		...		...		...
Clerk		1	420		...		...		...
Servants		2	324		...		...		...
Total			10,218		...		...		...
2. Allowances and Honoraria—									
Travelling allowance of establishment			3,000		...		...		...
Total			3,000		...		...		...
3. Contingencies—									
Aid to rearers			1,800		...		...		...
Other non-contract contingencies ...			1,750		...		...		...
Total			3,550		...		...		...
Total—(*b*) Sericultural Development Scheme.			16,768		...		...		...
TOTAL—SERICULTURE ...			37,523		26,481		38,095		21,863

E.—WORKS

Original Works—									
In charge of Civil Officers ...			2,400		1,200		1,200		9,712
Deduct—Receipt from B. Barooah Fund			*—1,000*		...		...		*—5,325*
Total ...			1,400		1,200		1,200		4,387
Repairs—									
Repairs			2,900		2,785		2,785		2,877
Rates and taxes (Charged)			*143*		*143*		*143*		*142*
Deduct receipt from B. Barooah Fund			—50		—50		—50		...
Total Voted ...			2,850		2,735		2,735		2,877
Total *Charged* ...			*143*		*143*		*143*		*142*
Total—Works Voted ...			4,250		3,935		3,935		7,264
Total—Works *Charged* ...			*143*		*143*		*143*		*142*

G.—CHARGES IN ENGLAND

Expenditure of the High Commissioner for India—									
Leave salaries and deputation pay			...		...		2,334		...
Sterling overseas pay			...		...		...		...
Stores for India			...		...		...		...
Total ... Voted ...			...		...		2,334		...
Total ... *Charged* ...			...		...		...		...

GRANT No. 23

CHARGES ON ACCOUNT OF MISCELLANEOUS DEPARTMENTS

[HEAD OF ACCOUNT—47.—MISCELLANEOUS DEPARTMENTS]

I.—ESTIMATE of the amount required in the year ending March 31, 1939, to defray the expenses of Miscellaneous Departments.

Voted :— Rupees ninety-one thousand and six hundred.

Charged :—Rupees two hundred.

II.—Sub-heads under which this grant will be accounted for by the MISCELLANEOUS DEPARTMENTS :—

	Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—INSPECTOR OF FACTORIES ...	37,725	...	35,643	...	35,719	...	24,657
B.—INSPECTOR OF STEAM BOILERS ...	37,386	...	33,480	...	34,577	...	34,141
C.—GAZETTEER AND STATISTICAL MEMOIRS	100	...	5,200	...	50	...	30
D.—PROVINCIAL STATISTICS—							
(*a*) Rain-gauge charges	100	...	100	...	100	...	221
(*b*) Vital statistics	402	...	427	...	427	...	330
(*c*) Jute statistics	150	...	150	...	7,150	...	122
E.—PRESERVATION AND TRANSLATION OF ANCIENT MANUSCRIPTS. { Voted	6,000	...	5,900	...	5,900	...	6,541
{ *Charged*	...	...	...	...	...	...	*131*
F.—EXAMINATION CHARGES { Voted ...	100	...	200	...	200	...	187
{ *Charged* ...	*100*	...	*150*	...	*150*	...	*158*
G.—WORKS—							
(*a*) Original Works— In charge of Civil Officers :—							
1. Vital statistics	...	...	...	...	...	...	...
2. Rain-gauge and jute statistics ...	25	*25*	50	*25*	50	...	46
Total (*a*)	25	*25*	50	*25*	50	...	46
(*b*) Repairs :— Repairs :—							
1. Vital statistics	...	...	...	...	...	...	...
2. Rain-gauge and jute statistics ...	25	*25*	50	*25*	50	...	90
Total (*b*)	25	*25*	50	*25*	50	...	90
Total—Works	50	*50*	100	*50*	100	...	136
H.—ADMINISTRATION OF INDIAN PARTNERSHIP ACT	...	...	...	...	...	...	...
I.—CHARGES IN ENGLAND— { Voted ...	9,600	...	9,600	...	9,600	...	...
{ *Charged* ...	...	...	...	...	...	...	...
J.—LOSS OR GAIN BY EXCHANGE ...	...	...	*—50*	...	...	...	*—108*
For rounding { Voted ...	—13	...	...	...	—23	...	...
{ *Charged* ...	...	*+50*	...	...	*+50*	...	...
GRAND TOTAL { Voted ...	91,600	...	90,750	...	93,800	...	66,257
{ *Charged* ...	*100*	*100*	*150*	*50*	*200*	...	*289*

III.—Details of the foregoing—*See* following pages

A.—INSPECTOR OF FACTORIES

	Numbers		Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	1937-38	1938-39	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
1. Pay of officers—			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Chief Electric and Factory Inspector (1,200—1,500)	1	1	16,688		16,087		16,088		5,388
Assistant Electric and Factory Inspector (250— 500)	1	1	3,187		3,000		3,000		1,923
Deduct—Probable Savings ...			...		...		...		...
Total ...			19,875		19,087		19,088		7,311
2. Pay of establishment—									
Clerks (40—120) + S. P. (60) for Stenographer's work	5	5	4,947		5,008		4,769		5,093
Servants (14—20)	4	4	755		741		744		739
Electric Testers (60—200) ...	2	2	2,055		1,920		1,931		1,840
Draftsman	1	1	390		387		387		...
Leave allowance			300		...		300		...
Total ...			8,447		8,056		8,131		7,672
3. Allowances and Honoraria—									
Travelling allowance of officers ...			3,400		3,400		3,400		2,713
Ditto of establishment			1,400		1,300		1,500		1,182
House rent and other fixed allowances			420		300		100		67
Cost of passages			675		...		...		696
Total ...			5,895		5,000		5,000		4,658
4. Contingencies—									
Instruments and appliances ...			1,800		1,400		1,800		3,114
Cost of books, maps, etc. ...			150		150		150		122
Pay of contingency menials ...			108		100		100		125
Other non-contract contingencies ...			1,450		1,850		1,450		1,420
Purchase of type-writer			...		...		...		235
Total ...			3,508		3,500		3,500		5,016
TOTAL A ...			37,725		35,643		35,719		24,657

B.—INSPECTOR OF BOILERS

	Numbers		Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	1937-38	1938-39	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
1. Pay of officers—									
Chief Inspector (900—1,100) ...	1	1	12,549		11,949		11,949		11,348
Inspectors (250—500)	3	3	9,608		7,588		8,375		7,710
Total ...			22,157		19,537		20,324		19,058
2. Pay of Establishment—									
Clerks and draughtsmen (40—160) ...	5	5	3,628		3,057		2,995		2,872
Servants (14—19)	7	7	1,201		1,008		1,092		886
Temporary Establishment ...			...		666		566		642
Leave allowance			150		...		100		...
Total ...			4,979		4,731		4,753		4,400
3. Allowances and Honoraria—									
Travelling allowance of officers ...			7,000		6,600		7,000		7,392
,, of establishment ...			350		350		200		304
House rent and other allowances......			900		350		300		...
Total ...			8,250		7,300		7,500		7,696
4. Non-contract Contingencies—									
Instruments and appliances ...			...		304		...		1,019
Other non-contract contingencies ...			1,740		1,350		1,740		1,779
Pay of contingency menials ...			110		108		110		108
Purchase of books, maps, etc. ...			150		150		150		81
Total ...			2,000		1,912		2,000		2,987
TOTAL B ...			37,386		33,480		34,577		34,141

D.—PROVINCIAL STATISTICS

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(a)—RAIN-GAUGE CHARGES									
1. Contingencies—									
Cost of rain-gauge apparatus ...			100		100		...		221
Office Expenses and Miscellaneous ...			...		...		100		...
Total—Rain-gauge charges			100		100		100		221
(b)—VITAL STATISTICS									
1. Allowances and Honoraria—									
House rent and other fixed allowances			102		102		102		72
Travelling allowance to Muhammadan Marriage Registrars and Kazis Marriage Registration			300		300		300		258
Cost of Forms			...		25		25		...
Total—Vital Statistics			402		427		427		330
(c)—JUTE STATISTICS									
1.—Pay of Establishment—									
Establishment			50		50		50		27
Survey of Jute areas in Assam ...			14,000		7,000		7,000		...
Total ...			14,050		7,050		7,050		27
2.—Allowances and honoraria—									
House rent and other fixed allowances			50		50		50		40
3.—Contingencies—									
Office expenses and miscellaneous ...			50		50		50		55
Deduct—Recovery from the Central Jute Committee			—14,000		—7,000		...		...
Total—Jute Statistics			150		150		7,150		122

E.—PRESERVATION AND TRANSLATION OF ANCIENT MANUSCRIPTS

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
Establishment	}		}		}				1,699
Contingencies	}		}		}				...
Allowances, etc., travelling allowance of officers	}		6,000		5,900		5,900		...
Ditto of establishment ...	}		}		}				26
Rates and taxes (*Charged*)			...		...		...		*131*
Contingencies			...		...		...		4,816
Total ... Voted ...			6,000		5,900		5,900		6,541
Total ... *Charged* ...			...		...		...		*131*

F.—EXAMINATIONS.

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
1. Allowances and Honoraria—									
Remuneration to examiners ... Voted			100		50		50		32
Remuneration to examiners ... *Charged*			*100*		*150*		*150*		*158*
Total—Allowances ... Voted			100		50		50		32
Total—Allowances ... *Charged*			*100*		*150*		*150*		*158*
2. Contingencies (other non-contract) ...			...		150		150		155
TOTAL—Examinations ... Voted ...			100		200		200		187
TOTAL—Examinations ... *Charged* ...			*100*		*150*		*150*		*158*

G.—WORKS

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
(a) Original Works—									
1. Vital statistics			...	...	...	...	...		...
2. Rain-gauge and jute statistics ...			25	*25*	50	*25*	50		46
Total (a) ...			25	*25*	50	*25*	50		46
Repairs—									
1. Vital statistics			...	...	...	...	...		...
2. Rain-gauge and jute statistics ...			25	*25*	50	*25*	50		90
Total (b) ...			25	*25*	50	*25*	50		90
Total—WORKS...			50	*50*	100	*50*	100		136

I.—CHARGES IN ENGLAND.

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
Expenditure of the High Commissioner for India—									
Leave salaries			...		...		...		
Sterling overseas pay			9,600		9,600		9,600		
Other charges			...		...		...		
Total ...			9,600		9,600		9,600		

GRANT No. 24

CHARGES ON ACCOUNT OF CIVIL WORKS (EXCLUDING TOOLS AND PLANT AND ESTABLISHMENT)

[HEADS OF ACCOUNT—50.—CIVIL WORKS.]

I.—ESTIMATE of the amount required in the year ending March 31, 1939, to defray the expenses in connection with charges on CIVIL WORKS.

Voted—Rupees twenty-nine lakhs, forty-one thousand and eight hundred.

Charged—Rupees four lakhs, thirty-seven thousand and two hundred.

II.—Sub-heads under which this grant will be accounted for by the PUBLIC WORKS AND THE LOCAL SELF-GOVERNMENT DEPARTMENTS.

	Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
A.—ORIGINAL WORKS—							
(a)—Buildings—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue	3,000	...	17,200	...	15,000	...	30,101
Excise	2,500	...	1,500	...	...	...	11,902
Forest	...	...	...	...	...	...	408
Registration	...	...	59,400	...	40,000	...	19,725
General Administration ... Voted ...	3,500	...	1,17,300	...	1,15,817	...	1,98,861
Charged ...	*15,000*	...	*29,543*	...	*25,000*	...	*3,765*
Administration of Justice	8,000	...	7,300	...	8,700	...	2,289
Jails and Convict Settlements	12,000	...	31,090	...	25,653	...	42,260
Police (other than Assam Rifles) ...	18,000	...	33,150	176	20,073	...	42,805
" (Assam Rifles)	...	...	2,200	2,420	...	...	2,149
European and Anglo-Indian Education ...	...	...	250	...	...	...	115
Education (other than European) ...	21,500	...	5,160	...	...	...	4,648
Medical	12,000	*5,313*	5,770	2,607	...	...	35,037
Public Health	3,000	...	...	...	...	...	946
Agriculture	...	...	...	...	...	...	}
Veterinary	...	...	87	...	...	...	} 51,461
Co-operative	...	...	...	...	...	...	}
Industries	...	...	342	...	...	...	283
Civil Works	10,000	...	10,570	1,138	5,773	...	25,009
Miscellaneous Departments	...	...	...	...	...	...	1,229
Stationery and Printing	...	...	...	...	...	...	309
General Reserve at the disposal of Government.	11,000	10,000	...	...	45,000	*5,000*	...
TOTAL A(a) ... Voted ...	1,04,500	...	2,91,319	...	2,76,016	...	4,69,537
Charged ...	*15,000*	*15,313*	*29,543*	*6,341*	*25,000*	*5,000*	*3,765*

	Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(*b*)—COMMUNICATIONS—							
1. Ordinary roads	10,000	...	22,200	1,747	7,600	...	40,727
2. Boat-bridges and ferries	...	...	...	...	...	...	...
3. Accommodation for travellers	...	...	...	...	...	...	...
4. Petrol tax projects { Ordinary ...	1,80,000	...	10,71,000	...	11,05,800	...	16,51,381
4. Petrol tax projects { Transferred from 81.—Civil Works ...	...	...	...	...	...	...	...
5. Miscellaneous works	...	...	...	...	...	...	...
Deduct—Amount transferred to the Deposit Account of the Khasi States	...	...	...	...	—1,500	...	...
TOTAL A (*b*) ...	1,90,000	...	10,93,200	1,747	11,11,900	...	16,92,108
A. (*c*)—MISCELLANEOUS WORKS ...	...	...	10,500	...	10,500	...	2,466
A. (*d*)—RE. GRANT OF LAPSES	...	...	...	...	50,000	...	...
Deduct—Probable Savings	...	...	...	...	—50,000	...	...
TOTAL A—ORIGINAL WORKS { Voted ...	2,94,500	...	13,95,019	...	13,98,416	...	21,64,111
TOTAL A—ORIGINAL WORKS { *Charged* ...	*15,000*	*15,313*	*29,543*	*8,088*	*25,000*	*5,000*	*3,763*
B.—REPAIRS—							
1. Buildings ... ... { Voted ...	3,20,000	...	3,04,000	...	3,02,000		3,39,338
1. Buildings ... ... { *Charged* ...	*52,400*	*44,000*	*54,000*	*43,000*	*50,000*	*40,000*	*48,654*
2. Communications ... ... { Voted ...	19,22,000	...	17,99,700	...	17,99,700	...	21,94,110
2. Communications ... ... { *Charged* ...	*300*	*3,55,000*	*300*	*3,16,300*	*300*	*3,45,300*	*228*
3. Miscellaneous ... { Voted ...	4,500	...	3,624	...	3,800	...	3,662
3. Miscellaneous ... { *Charged* ...	...	*200*	...	*200*	...	*200*	...
Deduct—Contribution by Central Government for proportionate cost of maintenance of roads running through both administered and unadministered areas (Charged)	...	*—50,000*	...	*—50,000*		*—50,000*	...
Deduct—Amount transferred to the Deposit account of Khasi States	—13,700	...	—13,700	...	—12,200	...	...
Total—Deductions ...	—13,700	*—50,000*	—13,700	*—50,000*	—12,200	*—50,000*	...
TOTAL B ... { Voted ...	22,32,800	...	20,93,624	...	20,93,300	...	25,37,110
TOTAL B ... { *Charged* ...	*52,700*	*3,49,200*	*54,300*	*3,09,500*	*50,300*	*3,35,700*	*48,882*
C.—STOCK AND OTHER SUSPENSE ACCOUNTS	...	...	...	...	...	...	—50,695
D.—GRANTS IN AID FOR COMMUNICATIONS ... { Voted ...	4,14,526	...	4,29,526	...	4,39,532	...	3,77,029
D.—GRANTS IN AID FOR COMMUNICATIONS ... { *Charged* ...	...	*5,000*	...	...	...	*1,200*	...
E.—LOSS BY EXCHANGE ... { Voted ...	...	...	...	...	...	...	...
E.—LOSS BY EXCHANGE ... { *Charged* ...	...	...	*—200*	...	...	...	*—280*
FOR ROUNDING { Voted ...	—26	...	...	...	—151	...	...
FOR ROUNDING { *Charged* ...	...	*—13*	...	...	...	...	...
GRAND TOTAL... { Voted ...	29,41,800	...	39,18,169	...	39,31,117	...	50,27,555
GRAND TOTAL... { *Charged* ...	*67,700*	*3,69,500*	*83,643*	*3,17,588*	*75,300*	*3,41,900*	*52,367*

C. STOCK AND OTHER SUSPENSE ACCOUNTS

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate 1937-38 Non-excluded areas	Revised estimate 1937-38 Excluded areas	Budget estimate 1937-38 Non-excluded areas	Budget estimate 1937-38 Excluded areas	Actuals, 1936-37
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Stock charges			41,000	*11,000*	34,000	*10,000*	47,000		43,491
Other charges			3,00,000	*14,000*	4,38,000	*11,000*	2,83,000		5,19,051
Total charges ...			3,41,000	*25,000*	4,72,000	*21,000*	3,30,000		5,62,542
Deduct—Recoveries—									
Stock charges			—41,000	*—11,000*	—34,000	*—10,000*	—47,000		—64,765
Other charges			—3,00,000	*—14,000*	—4,38,000	*—11,000*	—2,83,000		—5,48,472
Deduct—Total recoveries ...			—3,41,000	*—25,000*	—4,72,000	*—21,000*	—3,30,000		—6,13,237
Total C—(Net charges) ...			...				...		—50,695

D.—GRANTS-IN-AID FOR COMMUNICATIONS

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate 1937-38 Non-excluded areas	Revised estimate 1937-38 Excluded areas	Budget estimate 1937-38 Non-excluded areas	Budget estimate 1937-38 Excluded areas	Actuals, 1936-37
1.—GRANTS TO MUNICIPAL BOARDS—									
Recurring			4,317		4,317		3,220	...	} 42,376
Non-recurring			29,956		29,956		27,956	*1,200*	
Total ...			34,273		34,273		31,176	*1,200*	42,376
2.—GRANTS TO LOCAL BOARDS—									
Recurring			59,732		59,732		70,855		} 3,26,645
Non-recurring			2,67,513		2,67,513		2,69,513		
Total ...			3,27,245		3,27,245		3,40,368		3,26,645
3.—GRANTS TO OTHER FUNDS—									
Recurring			7,664		7,664		7,664		} 8,008
Non-recurring			344		344		344		
Total ...			8,008		8,008		8,008		8,008
4.—GRANT FOR ECONOMIC DEVELOPMENT OF RURAL AREAS —VILLAGE ROADS			45,000	*5,000*	60,000		60,000		...
Total ...			45,000	*5,000*	60,000		60,000		...
TOTAL—GRANTS-IN-AID FOR COMMUNICATIONS. Voted			4,14,526	...	4,29,526		4,39,552		3,77,029
TOTAL—GRANTS-IN-AID FOR COMMUNICATIONS. *Charged*			...	*5,000*	...		...	*1,200*	

GRANT No. 25.

CHARGES ON ACCOUNT OF PUBLIC WORKS TOOLS AND PLANT AND ESTABLISHMENT

[HEADS OF ACCOUNT—18B.—NAVIGATION, EMBANKMENTS AND DRAINAGE WORKS, 39.—PUBLIC HEALTH, 50.—CIVIL WORKS AND 81.—CIVIL WORKS]

I.—ESTIMATE of the amount required in the year ending March 31, 1939, to defray the expenses in connection with charges on account of Public Works Tools and Plant and establishment.

Voted:—Rupees seven lakhs and seventy-eight thousand.

Charged :—Rupees three lakhs, twenty thousand and nine hundred.

II.—Sub-heads under which this grant will be accounted for by the PUBLIC WORKS DEPARTMENT :—

		Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
		Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—DIRECTION CHARGES—								
(a) Chief Engineer and Secretary, Public Works Department—								
1. Pay of Officers ...	Voted ...	7,735		11,595		14,706		13,631
	Charged ...	*52,346*		*46,911*		*36,496*		*38,530*
2. Pay of establishment ...	...	80,187		80,450		82,080		86,277
3. Allowances	Voted ...	1,000		700		1,300		596
	Charged ...	*1,700*		*1,000*		*2,000*		*1,966*
4. Contingencies	...	5,500		5,700		5,500		5,975
Total A (a) ...	Voted ...	94,422		98,445		1,03,586		1,06,479
	Charged ...	*54,046*		*47,911*		*38,496*		*40,496*
A(b).—Superintending Engineers	Voted ...	6,963		6,459		7,557		6,553
	Charged ...	*52,647*		*49,255*		*50,447*		*45,449*
Total A ...	Voted ...	1,01,385		1,04,904		1,11,143		1,13,032
	Charged ...	*1,06,693*		*97,166*		*88,943*		*85,945*
B.—CHARGES ON CONSTRUCTION—								
1. Pay of officers	Voted ...	1,16,510		1,16,117		1,12,455	...	1,15,099
	Charged ...	*73,725*	*7,990*	*75,467*	*6,970*	*89,650*	*5,282*	*83,111*
2. Pay of establishment ...	...	4,09,348	*61,972*	4,09,725	*62,050*	4,11,549	*63,427*	4,64,897
3. Allowances	Voted ...	90,000	...	87,369	...	80,700	...	1,01,951
	Charged ...	*15,000*	*16,100*	*16,800*	*14,700*	*19,100*	*14,450*	*16,382*
4. Contingencies	...	24,500	*4,000*	24,000	*3,500*	24,500	*4,000*	29,506
Total B ...	Voted ...	6,40,358	...	6,37,211	...	6,29,204	...	7,11,453
	Charged ...	*88,725*	*90,062*	*92,267*	*87,220*	*1,08,750*	*87,159*	99,493
C.—MEDICAL	...	2,308	*1,880*	2,385	*1,980*	2,190	*2,508*	4,982

		Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
		Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
						Rs.	Rs.	
D.—CHARGES IN ENGLAND	Voted ...	...		...		...		...
	Charged ...	44,100		43,667		41,800		50,978
E.—Pensionary charges from other Government Departments.	Voted ...							
	Charged ...							
For rounding ...	Voted ...	+49				—37	...	
	Charged ...	—18	—42			+7	+33	
GROSS ESTABLISHMENT CHARGES	Voted ...	7,44,100	...	7,44,500	...	7,42,500		8,29,467
	Charged ...	2,39,500	91,900	2,33,100	89,200	2,39,500	89,700	2,36,416
F.—*Deduct*—On account of establishment for services rendered to—								
1. The Military Works Department	Voted ...	—1,500		—2,000		—1,900		—1,936
	Charged ...	—500		—800		—700		—558
2. Other Central Departments	Voted ...	—31,000		—34,200		—44,700		—38,539
	Charged ...	—19,000		—14,900		—14,300		—11,109
3. Deposit Work	...	—1,000		—1,600		—1,000		—7,095
4. Archæology	...	—3,000		—1,700		—3,000		—1,287
5. Posts and Telegraphs	Voted ...	...		—800		...		[illegible]
	Charged ...	...		—300		...		[illegible]
Total—Deduction ...	Voted ...	—36,500		—40,300		—50,600		—49,955
	Charged ...	—19,500		—16,000		—15,000		—11,669
Deduct—English cost of stores and Establishmsnt charges,		...	...	...	...			—50,994
TOTAL—Establishment charges	Voted ...	7,07,600	...	7,04,200	...	6,91,900	...	7,79,512
	Charged ...	2,20,000	91,900	2,17,100	89,200	2,24,500	89,700	1,73,753
G.—Tools and Plant	Voted ...	75,000	...	68,000	...	68,000	...	90,415
	Charged ...	...	9,000	...	17,000	...	17,000	...
H.—*Ded ct*—Recoveries—								
1. The Military Works	...	—200	...	—200	...	—200	...	—212
2. Other Central Departments ...	...	—2,100	...	—1,800	...	—3,100	...	—2,960
3. Central Civil Works	Voted ...	—2,300	...	—2,200	...	—2,350	...	—1,261
4. Civil Department of Assam ...	Charged ...	...	...	...	...	...	...	...
5. Deposit Works ...	...	...	...	...	...	...	...	—22
6. Posts and Telegraphs ...	...	...	...	...	...	—50	...	...
	...	...	...	—100	...	...	...	—1
	...	...	...	—100	...	—200	...	
TOTAL—Recoveries ...	Voted ...	—4,600	...	—4,400	...	—6,100		—4,456
	Charged ...	...	...	...	...	...		...
Net Tools and Plant charges	Voted ...	70,400	...	63,600	...	61,900	...	85,979
	Charged ...	...	9,000	...	17,000	...	17,000	...
GRAND TOTAL ...	Voted ...	7,78,000	...	7,67,800	...	7,53,800	...	8,65,491
	Charged ...	2,20,000	1,00,900	2,17,100	1,06,200	2,24,500	1,06,700	1,73,753

DISTRIBUTION OF GRAND TOTAL	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Total — Establishment charges — Voted...	7,07,600	...	7,04,200	...	6,91,900	...	7,79,512
Total — Establishment charges — *Charged*...	*2,20,000*	*91,900*	*2,17,100*	*89,200*	*2,24,500*	*89,700*	*1,73,753*
Total — Tools and plant	70,400	*9,000*	63,600	17,000	61,900	*17,000*	85,979
Debitable to 18B.— Navigation, etc. — Establishment charge — Voted	12,400	...	7,000	...	13,000	...	7,135
Debitable to 18B.— Navigation, etc. — Establishment charge — *Charged*	*3,000*	...	*2,800*	...	*4,300*	...	*2,058*
Debitable to 18B.— Navigation, etc. — Tools and plant	1,200	...	700	...	1,200	...	781
Ditto to 39.— Public Health. — Establishment charges — Voted ...	1,200	...	1,600	...	2,800	...	1,186
Ditto to 39.— Public Health. — Establishment charges — *Charged* ...	*300*	*2,100*	*700*	*1,100*	*900*	*1,200*	342
Ditto to 39.— Public Health. — Tools and plant	100	*200*	200	... *100*	300	*200*	130
Ditto to 50.— Civil Works. — Establishment charges — Voted...	6,94,000	...	6,95,600	...	6,76,100	...	7,71,191
Ditto to 50.— Civil Works. — Establishment charges — *Charged*...	*2,16,700*	*89,800*	*2,13,600*	*88,100*	*2,19,300*	*88,500*	*1,71,353*
Ditto to 50.— Civil Works. — Tools and plant	69,100	*8,800*	62,700	*16,900*	60,400	*16,800*	85,068

III.—Details of the foregoing are given in the separate volume containing the Public Works Department estimate except charges in England shown below and grants-in-aid for communications.

D.—CHARGES IN ENGLAND

EXPENDITURE OF THE HIGH COMMISSIONER FOR INDIA.	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
Leave salaries and deputation pay (Charged) ...	*26,500*	...	*28,200*	...	*26,333*		*50,978*
Sterling overseas pay (Charged)	*17,600*	...	*15,467*	...	*15,467*		
Stores for India	...	...	...	...	...		
Other charges	...	...	...	...	...		
Total (*Charged*)	*44,100*	...	*43,667*	...	*41,800*		*50,978*

GRANT No. 26

CHARGES ON ACCOUNT OF FAMINE RELIEF

[HEAD OF ACCOUNT—54A.—FAMINE RELIEF]

I.—ESTIMATE of the amount required in the year ending March 31, 1939, to defray expenses in connection with Famine Relief and Insurance.

Voted :—Rupees fifty thousand

II.—Sub-heads under which this grant will be accounted for by the REVENUE DEPARTMENT:—

	Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
A.—FAMINE RELIEF—							
(a).—Relief work—							
Wages of labourers	15,000		15,000		15,000	...	
(b).—Gratuitous relief—							
Given at the houses of people	...		1,800		...	...	4,528
In other ways	34,000		45,000		4,500	...	6,927
(c).—Miscellaneous	...		200		500	..	...
Other expenditure	1,000		...		...	...	...
TOTAL—FAMINE RELIEF	50,000		62,000		20,000	...	11,45

GRANT No. 27.

CHARGES ON ACCOUNT OF SUPERANNUATION ALLOWANCES AND PENSION

[HEADS OF ACCOUNT—55.—SUPERANNUATION ALLOWANCES AND PENSIONS 83.—PAYMENT OF COMMUTED VALUE OF PENSIONS AND 85.—PAYMENTS OF GRATUITIES TO RETRENCHED PERSONNEL]

I. ESTIMATE of the amount required in the year ending March 31, 1939, to defray expenses in connection with Superannuation Allowances and Pensions.

Voted :—Rupees sixteen lakhs, sixty-two thousand and three hundred

Charged :—Rupees seven lakhs and twenty-seven thousand

II.—Sub-heads under which this grant will be accounted for by the FINANCE DEPARTMENT :—

	Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Superannuation and retired allowances. Voted ...	12,00,000		11,60,000		12,50,000		12,49,047
Charged ...	*34,000*		*35,000*		*40,000*		*30,193*
Deduct—Contribution from other Government Departments. Voted ...	—700		—700		—700		—698
Charged ...	*—300*		*—300*		*—300*		*—201*
Total A Voted ...	11,99,300		11,59,300		12,49,300		12,48,349
Charged ...	*33,700*		*34,700*		*39,700*		*29,992*
B.—Equated payments of commuted value of pensions charged to capital (outside revenue account) Voted ...	1,60,474		1,39,399		1,39,184		1,15,812
Charged ...	*1,31,353*		*1,25,679*		*1,30,054*		*1,25,941*
C.—Compassionate allowances	12,900		11,000		12,900		15,142
D.—Gratuities—							
1. Ordinary gratuities Voted	22,000		22,000		17,000		19,169
Charged	...		...		...		...
2. Passage gratuities Voted	...		...		...		...
Charged	...		...		...		...
3. Gratuities Compassionate Fund... ...	2,000		2,000		2,000		1,977
4. Compassionate gratuity	...		...		...		...
Total D Voted ...	24,000		24,000		19,000		21,146
Charged ...	...		...		...		...
E.—Pensions for distinguished and meritorious services or for political considerations. Voted ...	900		900		900		875
Charged ...	*1,600*		*1,600*		*1,600*		...
F.—*Charitable Allowances (Charged)*	...		...		...		...

	Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
G.—Donations to Provident Funds	3,800		3,500		4,000		2,675
H.—Charges in England ... ... Voted ...	30,000		28,000		32,000		...
Charged ...	*6,00,300*		*5,63,000*		*6,29,680*		...
I.—Loss or gain by exchange on English transactions. Voted ...	—200		—200		—200		—157
Charged ...	*—3,000*		*—3,000*		*—3,000*		*—3,087*
For rounding Voted ...	+26		...		+16		...
Charged ...	*+47*		...		*—34*		...
TOTAL 55.—Superannuation, etc. Voted ...	14,31,200		13,65,899		14,57,100		14,03,842
Charged	*7,64,000*		*7,21,979*		*7,98,000*		*1,52,846*
83.—PAYMENT OF COMMUTED VALUE OF PENSIONS.							
J.—Payments of commuted value of pensions. Voted ...	4,00,000		3,00,000		3,00,000		2,76,811
Charged ...	...		*42,971*		...		*22,470*
K.—*Deduct*—Capital portion of equated payment out of revenue. Voted ...	—1,60,474		—1,39,399		—1,39,184		—1,15,812
Charged...	*—37,007*		*—32,695*		*—32,578*		*—29,697*
L.—*Deduct*—Amount recoverable from other Governments.	...		...		...		—220
For rounding Voted ...	—26		...		—16		...
Charged ...	*+7*		...		*—22*		...
TOTAL 83 Voted ...	2,39,500		1,60,601		1,60,800		1,60,779
Charged ...	*—37,000*		*10,276*		*—32,600*		*—7,227*
85.—PAYMENT TO RETRENCHED PERSONNEL.							
Civil (non-commercial) gratuities to the retrenched personnel	...		—118		...		1,256
M.—*Deduct*—Repayment out of revenue ...	—8,440		—9,268		—9,270		—9,017
For rounding ...	+40		...		—30		...
TOTAL 85.—Payments to retrenched personnel. Voted ...	—8,400		—9,386		—9,300		—7,761
Charged ...	...		...		...		...
GRAND TOTAL Voted ...	16,62,300		15,17,114		16,08,600		15,56,860
Charged	*7,27,000*		*7,32,255*		*7,65,400*		*1,45,619*

III.—Details—*See* below :—

H.—CHARGES IN ENGLAND.

(*a*) Expenditure of the High Commissioner for India—							
Superannuation and Retired Allowances—							
Indian Civil Service (Charged) ... ... / *Other Civil Services in India (Charged)* ...	*5,20,000*		*4,80,000*		*5,20,000*		...
			...				...
Contribution to the Indian Civil Service Family Scheme (Charged)	*7,000*		*7,000*		*7,000*		
Other pensionary charges	30,000		28,000		32,000		
Total (*a*) Voted ...	30,000		28,000		32,000		...
Charged ...	*5,27,000*		*4,87,000*		*5,27,000*		...
(*b*) Expenditure of the Secretary of State for India—							
Portion of pensions of military officers in respect of civil employment (Charged) ...	*73,300*		*76,000*		*1,02,680*		...
Total (*b*) Voted ...	...		...		...		...
Charged ...	*73,300*		*76,000*		*1,02,680*		...
Total, charges in England Voted ...	30,000		28,000		32,000		...
Charged ...	*6,00,300*		*5,63,000*		*6,29,680*		...

GRANT No. 28.

CHARGES ON ACCOUNT OF STATIONERY AND PRINTING

[HEAD OF ACCOUNT—56.—STATIONERY AND PRINTING]

I.—ESTIMATE of the amount required in the year ending March 31, 1939, to defray the expenses on Stationery and Printing.

Voted:—Rupees three lakhs, fourteen thousand and seven hundred.

Charged :—Rupees five thousand and six hundred.

II.—Sub-heads under which this grant will be accounted for by the DEPARTMENTS OF STATIONERY PRINTING AND STAMPS :—

	Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
I.—*Stationery*—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—STATIONERY SUPPLIED FROM CENTRAL STORES	60,000	*2,500*	61,500	*2,000*	43,000	*2,000*	41,649
B.—DISCOUNT ON PLAIN PAPER USED WITH STAMPS	1,300	*10*	1,370	*10*	1,370	*10*	1,276
C.—PURCHASE OF PLAIN PAPER USED WITH STAMPS	8,112	*88*	7,910	*90*	7,910	*90*	8,101
II.—*Printing*—							
D.—GOVERNMENT PRESS	1,45,186	...	1,46,120	...	1,39,965	...	1,37,455
E.—PRINTING AT PRIVATE PRESSES ...	1,00,000	*3,000*	1,22,500	*2,500*	1,22,500	*2,500*	2,62,699
F.—COST OF PRINTING WORKS DONE BY OTHER GOVERNMENTS	100	...	100	...	100	...	630
E.—LOSS BY EXCHANGE Voted ...	...	...	...	...	...	...	...
E.—LOSS BY EXCHANGE *Charged* ...	...	...	...	...	...	...	...
For rounding Voted ...	+2	...	...	...	—45	...	...
For rounding *Charged* ...	...	*+2*	...	...	...	...	...
GRAND TOTAL Voted ...	3,14,700	...	3,39,500	...	3,14,800	...	4,51,810
GRAND TOTAL *Charged* ...	...	*5,600*	...	*4,600*	...	*4,600*	

III.—Details of the foregoing :—*See* following pages

D.—GOVERNMENT PRESS

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals, 1936-37
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Pay of officers—									
Superintendent (500—750) ...	1	1	8,075		6,794		7,775		6,457
Allowance to Superintendent ...			...		...		...		...
Total ...			8,075		6,794		7,775		6,457
2. Pay of establishment—									
1.—OPERATIVES									
(a) Composing Branch—									
Permanent establishment (22—28)	3	3	1,128		19,090		1,128		17,678
Temporary establishment ...			...		19,910		...		17,681
Piece work establishment (17—46)	85	75	35,460		...		37,500		...
Deduct—Probable savings			...		...		...		...
(b) Press and Machine—									
Permanent establishment (24—45)	9	9	3,716		3,670		3,780		3,848
Temporary establishment (13—30)	16	16	3,488		3,470		3,852		3,640
Deduct—Probable savings			...		...		...		...
(c) Warehouse and Binding—									
Permanent establishment (24—34)	7	7	2,505		2,447		2,557		2,524
Temporary establishment (17—30)	6	6	1,416		1,513		1,500		1,421
TOTAL Operatives ...			47,713		50,100		50,317		46,792
2.—BRANCH SUPERVISION									
(a) Administration—									
Foreman (100—175)	1	1	1,518		2,366		1,800		1,664
Receiver and Despatcher (40—90)	1	1	1,080		1,155		1,080		1,080
(b) Composing Branch—									
Permanent establishment (40—90)	4	4	3,839		3,743		3,840		4,114
Temporary establishment (40—90)	2	2	1,082		1,458		1,624		1,562
(c) Press and Machine—									
Permanent establishment (45—65)	1	1	588		615		557		549
Temporary establishment ...			...		...		...		...
(d) Warehouse and Bindery—									
Permanent establishment (35—55)	1	1	466		436		515		518
TOTAL Branch Supervision ...			8,573		9,773		9,416		9,487
3.—AUXILIARIES									
(a) Composing Branch—									
Permanent establishment (20—30)	6	6	1,939		1,916		2,030		2,070
Temporary establishment (15—20)	2	2	551		545		545		538
Deduct—Probable savings			...		...		...		...
(b) Press and Machine—									
Permanent establishment (17—24)	9	9	2,100		} 2,070 }		2,232		2,068
Temporary establishment ...			...		...				...
Deduct—Probable savings			...		...		...		
TOTAL Auxiliaries ...			4,590		4,531		4,807		4,676
TOTAL—Pay of Establishment (carried over)			60,876		64,404		64,540		60,955

D.—GOVERNMENT PRESS—*contd.*

	Numbers		Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		
	1937-38	1938-39	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Actual, 1936-37
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total—Pay of Establishment (Brought forward)			60,876		64,404		64,540		60,955
4.—READERS									
Permanent establishment (35—170) ...	14	14	14,705		8,631		14,872		14,462
Temporary establishment (35—80) ...	2	2	1,404		1,114		1,595		1,312
Copyholders and Revisers			...		5,692		...		...
Deduct—Probable savings			...		...		...		...
TOTAL Readers			16,109		15,437		16,467		15,774
5.—STANDING FORMES									
Permanent establishment (30—50) ...	1	1	398		375		374		721
TOTAL Standing Formes			398		375		374		721
6.—OTHER ESTABLISHMENTS									
(*a*) Office establishment—									
Clerks (40—200)	6	6	6,058		5,880		6,980		7,287
Servants (15—20)	2	2	492		507		480		477
Temporary establishment (15—20) ...	4	4	852		858		912		904
Computors and time-work checker ...			...		...		...		...
(*b*) Store keeping and Time keeping—									
Permanent establishment (30—130)...	4	3	2,206		3,670		3,160		3,169
Temporary establishment			...		...		...		...
(*c*) Others—									
Permanent establishment (50—80) ...	5	5	5,184		5,069		5,076		4,964
TOTAL Other Establishments			14,792		15,984		16,608		16,801
Deduct—Probable savings			...		...		—4,000		...
Lump provision for leave allowance...			3,000				2,000		...
TOTAL Pay of Establishments			95,175		96,200		95,989		94,251
3. Allowances and Honoraria—									
Travelling allowance of officers ...			...		...		...		} 356
" " establishments			...		...		...		
Overtime allowances			2,500		2,800		500		347
House-rent and other fixed allowances			780		780		780		702
Allowance for compiling gazette ...			200		200		200		200
Fees for Foreman under Training ...			...		...		100		...
Total			3,480		3,780		1,580		1,605
4. Supplies and Services—									
Other outside printing			900		600		600		399
Purchase of plant and furniture ...			2,650		1,000		500		949
Other supplies and services ...			...		1,600		...		...
Total			3,550		3,200		1,100		1,348

D.—GOVERNMENT PRESS—*contd.*

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate 1937-38 Non-excluded areas	Revised estimate 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals 1936-37
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies—									
Rates and taxes ...			...		...		...		...
Purchase of books, etc. ...			...		...		...		...
Other Non-Contract Contingencies...			325		325		325		324
			125		175		125		...
otal—Non-Contract Contingencies ...			450		500		450		324
Pay of contingency menials ...			1,080		1,050		1,000		972
Other Contract Contingencies ...			8,120		7,025		4,500		5,615
Total—Contract Contingencies ...			9,200		8,075		5,500		6,587
Depreciation Fund—									
Provision for depreciation fund ...			14,250		17,200		17,200		17,168
Renewals and replacements from the depreciation fund.			...		6,500		6,500		...
Deduct—Amount transferred from the fund.			...		—6,500		—6,500		...
Deduct—Printing for Posts and Telegraph Department.			...				...		...
B. Mechanical Branch—									
Permanent establishment (40—50) ...	1	1	526		496		496		391
Temporary establishment (12—50) ...	2	1	600		600		744		640
Total—Mechanical Branch...			1,126		1,096		1,240		1,031
9. Publication Branch—									
1.-Pay of establishment—									
Permanent establishment(20—130)...	3	4	2,675		2,325		1,755		1,914
Temporary establishment (15—22)...	3	3	580		550		696		617
Total			3,255		2,875		2,451		2,331
2.—Contingencies—									
Postage and packing charges ...			6,500		6,300		6,500		6,097
Total—Publication Branch ...			9,755		9,175		8,951		8,428
10. Stores—									
Purchase of materials and stores			125		100		100		56
TOTAL—Government Press ...			1,45,186		1,46,120		1,39,965		1,37,455

E.—PRINTING AT PRIVATE PRESSES

Printing of forms in outside presses ...			1,00,000	3,000	1,22,500	2,500	122,500	2,500	2,62,699
TOTAL E ...			1,00,000	3,000	1,22,500	2,500	1,22,500	2,500	2,62,699

C.—PURCHASE OF PLAIN PAPER USED WITH STAMPS

Purchase of plain paper used with ... stamps			8,112	88	7,910	90	7,610	40	} 8,101
Freight and packing charges for plain paper							300	50	
Total			8,112	88	7,910	90	7,910	90	8,101

GRANT No. 29

MISCELLANEOUS CHARGES

[HEAD OF ACCOUNT—57.—MISCELLANEOUS]

I.—ESTIMATE of the amount required in the year ending March 31, 1939, to defray expenses of a Miscellaneous character.

Voted :—Rupees three lakhs, thirty-two thousand and three hundred

Charged :—Rupees two lakhs, thirty-nine thousand and three hundred

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II.—Sub-heads under which this grant will be accounted for by the FINANCE DEPARTMENT and LOCAL SELF-GOVERNMENT DEPARTMENTS.

	Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—EXPENDITURE ON ACCOUNT OF STATE PRISONERS AND DETENUS ...	360						
B.—COST OF BOOKS AND PERIODICALS ...	1,800	...	1,800	...	1.800	...	1,800
C.—DONATIONS FOR CHARITABLE PURPOSES	7,724	200	7,659	150	8,302	*250*	7,342
D.—SPECIAL COMMISSION OF ENQUIRY	...	...	1,000	...	...	...	...
E.—PETTY ESTABLISHMENTS :—							
(a) Circuit and Sessions Houses ... Voted	10,100	...	9,343	...	9,413	...	11,158
Charged	*4,169*	*1,125*	*4,150*	*954*	*4,150*	*804*	*4,682*
(b) Other Petty Establishments Voted	5,920	...	5,570	...	5,321	...	33,213
Charged	...	*93,524*	...	*82,384*	...	*89,772*	...
(c) Miscellaneous	300	*300*	400	*400*	400	*400*	989
Total E Voted ...	16,320	...	15,313	...	15,134	...	45,360
Charged...	*4,169*	*94,949*	*4,150*	*83,738*	*4,150*	*90,976*	*4,682*
F.—IRRECOVERABLE TEMPORARY LOANS AND ADVANCES WRITTEN-OFF ...	48,000	2,000	5,98,000	2,000	2,48,000	*2,000*	1,46,528
G.—RENTS...	400	...	420	...	420	...	229
H.—RATES AND TAXES (*Charged*)	*26,000*	*400*	*26,700*	*400*	*26,700*	*300*	*25,887*
I.—CONTRIBUTIONS ... Voted ...	2,50,824	...	2,70,660	...	2,70,660	...	4,08,125
Charged ...	*81,700*	*14,500*	*82,900*	*16,300*	*1,34 900*	*15,700*	...
J.—MISCELLANEOUS COMPENSATIONS. Voted ...	...	...	...	...	...	...	...
Charged ...	...	...	...	...	...	...	...
K.—MISCELLANEOUS DURBAR CHARGES Voted	1,000	...	950	...	950	...	5,916
Charged	...	*10,800*	...	*9,400*	...	*9,430*	...
L.—MISCELLANEOUS AND UNFORESEEN CHARGES	4,000	2,600	2,500	1,900	3,238	1,083	5,197
M.—WORKS—							
Original works	900	550	800	200	800	*200*	3,014
Repairs	800	1,385	800	1,500	800	*1,500*	2,017
Total M ...	1,700	1,935	1,600	1,700	1,600	*1,700*	5,031
N. CHARGES IN ENGLAND	160	...	160	...	160	...	...
For rounding ... Voted ...	+12	...	...	...	+36	...	...
Charged...	*+31*	*+16*	...	...	*+50*	*—41*	...
GRAND TOTAL ... Voted ...	3,32,300	...	9,00,062	...	5,50,300	...	6,25,510
Charged ...	*1,11,900*	*1,27,400*	*1,13,750*	*1,15,588*	*1,65,800*	*1,22,300*	*30,569*

III.—Details of the foregoing :—*See* following pages

C.—DONATIONS FOR CHARITABLE PURPOSES

	Numbers		Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	1937-38	1938-39	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Contributions, etc.—									
Contribution towards Muhammadan cemetery at Sylhet			144	...	72	...	72		72
St. Andrews' Colonial Homes at Kalimpong.			2,500	...	2,500	...	2,500		2,500
Contribution to the Poor Asylum, Dibrugarh.			480	...	480	...	480		480
Total ...			3,124	...	3,052	...	3,052		3,052
2. Contingencies— Miscellaneous non-contract contingencies.			4,600	200	4,607	150	5,250	250	4,290
Charges for European vagrants ...			...	...	...	...	...	...	...
Total Contingencies ...			4,600	200	4,607	150	5,250	250	4,290
TOTAL—Donations for Charitable Purposes.			7,724	200	7,659	150	8,302	250	7,342

E.—PETTY ESTABLISHMENTS

	1937-38	1938-39	Budget estimate, 1938-39 Non-excluded areas	Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Excluded areas	Actuals, 1936-37
(a) CIRCUIT AND SESSIONS HOUSES									
1. Pay of Establishment— Chowkidars and servants (15—20) ...	22	22	3,444	564	3,743	564	3,743	384	4,116
Leave allowance			56	36	...	...	...	...	...
Total ...			3,500	600	3,743	564	3,743	384	4,116
2. Allowances and honoraria— Ration compensation allowance ...			...	50	...	40	...	40	50
Total ...			...	50	...	40	...	40	50
3. Contingencies— *Rates and taxes* (*Charged*)			*4,169*	*268*	*4,150*	*250*	*4,150*	*250*	4,682
Total (*Charged*) ...			*4,169*	*268*	*4,150*	*250*	*4,150*	*250*	4,682
Pay of contingency menials ...			2,000	50	1,800	48	1,600	30	1,757
Miscellaneous contract contingencies			4,600	157	3,800	52	4,070	100	5,235
Total ...			6,600	207	5,600	100	5,670	130	6,992
TOTAL (a)—Circuit Houses, etc. Voted			10,100	...	9,343	...	9,413	...	11,153
Charged			*4,169*	*1,125*	*4,150*	*954*	*4,150*	*804*	4,682
(b) OTHER PETTY ESTABLISHMENTS.									
(1) SECRETARIAT HILL ESTABLISHMENT—									
1. Pay of establishment— Servants (11—30)	5	4	924	...	935	...	1,006	...	996
Temporary establishment	...		...	...	...	...	...	...	...
Total			924	...	935	...	1,006	...	996
2. Contingencies— Other non-contract contingencies ...			900	...	500	...	250		937
Pay of contingency menials ...			1,700	...	1,800	...	1,620	...	1,651
Total Non-Contract Contingencies			2,600	...	2,300	...	1,870	...	2,588
Total (1) Secretariat Hill Establishment			3,524	...	3,235	...	2,956	...	3,584

E.—PETTY ESTABLISHMENTS—*contd.*

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals 1936-37
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(2) WARD'S LAKE ESTABLISHMENT—									
1. Pay of establishment—									
Servants and Chaukidar (11—30) ...	3	3	686	...	680	...	680	...	681
Temporary establishment			...	...	...	...	...	...	...
Total			686	...	680	...	680	...	681
2. Contingencies—									
Other non-contract contingencies ...			230	...	200	...	230	...	228
Contingency menials			360	...	360	...	360	...	338
Total, Non-Contract Contingencies			590	...	560	...	590	...	566
TOTAL (2) WARD'S LAKE ESTABLISHMENT			1,276	...	1,240	...	1,270	...	1,247
(3) TRANSPORT AND COMMISSARIAT ESTABLISHMENTS—									
1. Pay of establishment—									
Transport clerks (30—31) ...	3	3	...	720	...	1,209	...	1,209	720
Cart Moharis and Salutri		1	...	504	...	...	...	...	...
Officers doing transport works (5—10)	2	2	...	120	...	120	...	120	...
Sirdars, Coolies, Drabis and Servants (5—15)	588	558	...	63,432	...	52,671	...	51,171	7,563
Forwarding Agents			...	...	...	...	...	...	210
Temporary establishment			...	...	...	...	...	...	...
Deduct—Probable savings			...	—8,776	...	...	...	...	...
Total			...	56,000	...	54,000	...	52,500	8,493
2. Allowances and honoraria—									
Ration compensation allowance ...			...	...	...	...	...	...	...
Total ...			...	...	...	...	...	...	...
3. Contingencies—									
Pay of contingency menials ...			...	...	...	...	...	2,500	...
Rations of permanent cooly corps ...			...	31,000	...	28,000	...	30,800	4,580
Recruiting, importation and return charges of coolies ...			...	800	...	800	...	850	284
Purchase and hire of transport ...			...	3,800	...	3,200	...	3,900	3,585
Feed and keep of transport ponies...			...	2,100	...	2,300	...	2,500	403
Other non-contract contingencies ...			...	15,000	...	9,700	...	11,450	394
Total, Non-Contract Contingencies			...	52,700	...	44,000	...	52,000	9,246
Contract contingencies—									
Pay of contingency menials ...			...	...	...	...	...	...	...
Miscellaneous contract contingencies			...	...	...	...	...	...	...
Total, Contract Contingencies			...	...	...	...	...	...	...
4. Grant-in-aid, Contribution, etc.—									
Deduct—Contribution by Central Government for maintenance of permanent coolie corps (charged)			...	—25,000	...	—25,000	...	—25,000	...
TOTAL (3) Transport and Commissariat Establishment			...	83,700	...	73,000	...	79,500	17,739
(4) MARKET ESTABLISHMENT									
1. Pay of Establishment—									
Inspector and Overseer (25—55) ...	3	3	...	1,125	...	1,200	...	1,098	1,062
Servants (11—30)	4	4	...	624	...	624	...	624	621
Special pay for supervision ...			...	...	...	10	...	...	...
Total ...			...	1,749	...	1,834	...	1,722	1,683
3. Contingencies—									
Other non-contract contingencies ...			50	75	25	50	25	50	96
Total, Non-Contract Contingencies			50	75	25	50	25	50	96
Pay of contingency menials ...			...	6,400	...	6,500	...	6,100	6,415
Miscellaneous contract contingencies			...	1,600	...	1,000	...	2,400	1,412
Total, Contract Contingencies ...			...	8,000	...	7,500	...	8,500	7,827
TOTAL (4) Market Establishment			50	9,824	25	9,384	25	10,272	9,606

E.—PETTY ESTABLISHMENTS—*concld.*

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals 1936-37
(5) TOWN IMPROVEMENT ESTABLISHMENT, JOWAI			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Pay of establishment—									
Overseer's allowance (10) ...	1	1	120	...	120	...	120	...	120
Total ...			120	...	120	...	120	...	120
(2) Contingencies—Non-contract—									
Pay of contingency menials ...			900	...	900	...	900	...	900
Other non-contract contingencies ...			50	...	50	...	50	...	17
Total ...			950	...	950	...	950	...	917
TOTAL (5)—Town Improvement Establishment at Jowai			1,070	...	1,070	...	1,070	...	1,037
TOTAL Other petty establishments Voted ...			5,920	...	5,570	...	5,321	...	33,213
TOTAL Other petty establishments *Charged* ...			...	93,524	...	82,384	...	89,772	...
(c) MISCELLANEOUS									
1. Contingencies—									
Improvement to towns, etc. ...			200	300	200	300	200	300	606
Pay of contingency menials ...			...	...	...	...	...	...	...
Other miscellaneous contingencies			100	...	200	100	200	100	303
TOTAL—Miscellaneous ...			300	300	400	400	400	400	909

I.—CONTRIBUTIONS

	Numbers 1937-38	Numbers 1938-39	Budget estimate, 1938-39 Non-excluded areas	Budget estimate, 1938-39 Excluded areas	Revised estimate, 1937-38 Non-excluded areas	Revised estimate, 1937-38 Excluded areas	Budget estimate, 1937-38 Non-excluded areas	Budget estimate, 1937-38 Excluded areas	Actuals 1936-37
(a) Contributions to local bodies, etc.—									
Grants to municipal boards for general purposes ...			67,290	...	67,290	...	67,290	...	66,998
Grants to municipal board for improvements to towns ...			200	...	2,700	...	2,700	...	200
Grants to municipal boards for special purposes			5,275	...	12,575	...	12,575	...	16,430
Grants to local boards for general purposes			1,77,209	...	1,77,245	...	1,77,245	...	1,77,245
Contribution to the village development fund			...	...	10,000	...	10,000	...	...
Contributions to other funds ...			850	...	850	...	850	...	850
Total (a) ...			2,50,824	...	2,70,660	...	2,70,660	...	2,61,723
(b) Miscellaneous contributions—									
Grant to Haflong Town Fund			...	4,900	...	4,900	...	4,900	4,900
Sadiya Bazar Fund			...	400	...	400	...	400	400
Charges in connection with guarantees to the Telegraph Department (*Charged*) ...			*4,700*	*9,200*	*5,900*	*11,000*	*5,900*	*10,400*	12,147
Voted ...			...	...	...	...	...	...	
Contribution *to Tangla-Belsiri-Rangapara Railway* (*Charged*) ...			*77,000*	...	*77,000*	...	*1,29,000*	...	1,28,955
Voted ...			...	...	...	...	...	...	
Total (b) Voted ...			...	...	...	...	...	...	1,46,402
Total (b) *Charged* ...			*81,700*	*14,500*	*82,900*	*16,300*	*1,34,900*	*15,700*	...
TOTAL—Contributions Voted ...			2,50,824	...	2,70,660	...	2,70,660	...	4,08,125
TOTAL—Contributions *Charged* ...			*81,700*	*14,500*	*82,900*	*16,300*	*1,34,900*	*15,700*	...

J.—MISCELLANEOUS COMPENSATIONS

	Numbers		Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals 1936-37
	1937-38	1938-39	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Posa compensations					...	...	...	*11,000*	...
Deduct—Contributions by Central Government for Posa compensation to certain Tribal Chiefs (Charged) ...					...	...	...	*—11,000*	...
TOTAL—Miscellaneous Compensations — Voted					...	...	...	...	...
TOTAL—Miscellaneous Compensations — *Charged*					...	...	...	...	...

K.—MISCELLANEOUS DURBAR CHARGES

	Numbers 1937-38	Numbers 1938-39	BE 1938-39 Non-excluded	BE 1938-39 Excluded	RE 1937-38 Non-excluded	RE 1937-38 Excluded	BE 1937-38 Non-excluded	BE 1937-38 Excluded	Actuals 1936-37
1. Contingencies—									
Cost of presents to hill tribes ...			800	*5,500*	750	*6,500*	750	*5,630*	5,401
Other miscellaneous contingencies ...			200	*300*	200	*300*	200	*300*	515
Political presents and entertainment of Envoys and Chiefs			...	*5,000*	...	*2,600*	...	*3,500*	...
Total ...			1,000	*10,800*	950	*9,400*	950	*9,430*	5,916
TOTAL Miscellaneous Durbar Charges			1,000	*10,800*	950	*9,400*	950	*9,430*	5,916

L.—MISCELLANEOUS AND UNFORESEEN CHARGES

	Numbers 1937-38	Numbers 1938-39	BE 1938-39 Non-excluded	BE 1938-39 Excluded	RE 1937-38 Non-excluded	RE 1937-38 Excluded	BE 1937-38 Non-excluded	BE 1937-38 Excluded	Actuals 1936-37
Travelling allowances of officials and non-officials attending Durbar ...			100	...	100	...	100	...	86
Rewards for the destruction of wild animals			2,500	*2,500*	1,500	*1,870*	1,658	1,965	3,654
Charges for treatment of patients at Pasteur Institute			400	*100*	300	*30*	480	20	557
Miscellaneous contingencies ...			1,000	...	600	...	1,000	—	882
TOTAL—Miscellaneous and unforeseen charges			4,000	*2,600*	2,500	*1,900*	3,238	1,985	5,179

M.—WORKS

	Numbers 1937-38	Numbers 1938-39	BE 1938-39 Non-excluded	BE 1938-39 Excluded	RE 1937-38 Non-excluded	RE 1937-38 Excluded	BE 1937-38 Non-excluded	BE 1937-38 Excluded	Actuals 1936-37
Original works— In charge of Civil Officers ...			900	*550*	800	*200*	800	*200*	3,014
Repairs— Repairs			800	*1,385*	800	*1,500*	800	*1,500*	2,017
Total—Works ...			1,700	*1,935*	1,600	*1,700*	1,600	*1,700*	5,031

N.—CHARGES IN ENGLAND

	Numbers 1937-38	Numbers 1938-39	BE 1938-39 Non-excluded	BE 1938-39 Excluded	RE 1937-38 Non-excluded	RE 1937-38 Excluded	BE 1937-38 Non-excluded	BE 1937-38 Excluded	Actuals 1936-37
Expenditure of the High Commissioner for India—									
Books and periodicals ...			160	...	160	...	160	...	...
Other charges			...	...	...	...	...	...	...
Total			160	...	160	...	160	...	...

GRANT No. 30

CHARGES ON ACCOUNT OF RETRENCHED PERSONNEL

[HEAD OF ACCOUNT—63—EXTRAORDINARY CHARGES]

I.—ESTIMATE of the amount required in the year ending March 31, 1939, to defray expenses in connection with Extraordinary Charges.

Voted :—

II.—Sub-heads under which this grant will be accounted for by the FINANCE DEPARTMENT :—

	Budget estimate, 1938-39		Revised estimate, 1937-38		Budget estimate, 1937-38		Actuals, 1936-37
	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	Non-excluded areas	Excluded areas	
63.—EXTRAORDINARY CHARGES—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Charges in India			...	...	...		...
Expenditure in connection with retrenched personnel leave salary			...	...	...		3,443
Repatriation charges			...	...	...		...
Deduct—Emergency deduction from salary ...			...	...	...		—18
Total			...	...	...		3,425

GRANT No. 31

CHARGES ON ACCOUNT OF LOANS AND ADVANCES, BEARING INTEREST AND NOT BEARING INTEREST

[HEAD OF ACCOUNT—LOANS AND ADVANCES, ETC.]

I.—ESTIMATE of the amount required in the year ending March 31, 1939, on account of Loans and Advances, etc.

Voted :—Rupees five lakhs seventy-eight thousand and five hundred.

II.—Sub-heads under which this grant will be accounted for by the FINANCE DEPARTMENT :—

	Budget estimate, 1938-39	Revised estimate, 1937-38	Budget estimate, 1937-38	Actuals, 1936-37
	Rs.	Rs.	Rs.	Rs.
A.—ADVANCE	1,21,000	1,21,000	1,25,000	1,15,000
B.—LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENTS... ...	4,57,500	2,66,000	3,19,000	3,57,116
GRAND TOTAL ... Voted ...	5,78,500	3,87,000	4,44,000	4,72,116
GRAND TOTAL ... Charged ...	...	...	...	...

III.—Details of the foregoing :—See next page.

A.—ADVANCES

	Budget estimate, 1938-39	Revised estimate, 1937-38	Budget estimate, 1937-38	Actuals, 1936-37
	Rs.	Rs.	Rs.	Rs.
ADVANCES RE PAYABLE.				
Civil Advances —				
Objection-book advances ...	1,21,000	1,21,000	1,25,000	1,15,000
Total { Voted ...	1,21,000	1,21,000	1,25,000	1,15,000
Total { *Charged* ...	...	...	...	...

B.—LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENTS

	Budget estimate, 1938-39	Revised estimate, 1937-38	Budget estimate, 1937-38	Actuals, 1936-37
Loans to Municipalities, Port Funds, etc.—				
Loans to Municipal and local bodies	1,50,000	47,000	77,000	1,33,720
Loans to land-holders and other notabilities	...		...	...
Advances to cultivators	25,000	12,000	32,000	6,609
Miscellaneous Loans and advances	17,500	15,000	15,000	5,020
Total ...	1,92,500	74,000	1,24,000	1,45,349
Advances to Government servants—				
House building advances ...	2,00,000	1,30,000	1,50,000	1,56,000
Advance for purchase of Motor cars	60,000	60,000	40,000	54,149
Advances for purchase of other conveyances	5,000	2,000	4,000	1,618
Passage advances	...	...	...	...
Other advances	...	...	1,000	...
Total ...	2,65,000	1,92,000	1,95,000	2,11,767
Total B ...	4,57,500	2,66,000	3,19,000	3,57,116

A. G.P. (Fin.) No. 109—250—17-3-1938.

Memorandum on the Budget Estimates of the Government of Assam for the year 1938-39

SHILLONG
PRINTED AT THE ASSAM GOVERNMENT PRESS
1938

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GOVERNMENT OF ASSAM

FINANCE DEPARTMENT

THE ASSAM FINANCIAL STATEMENT FOR THE YEAR 1938-39

CONTENTS

FINANCIAL STATEMENT

STATEMENT A

Financial Statement of the Revenues of the Government of Assam for the year 1938-39

Heads of Revenue	Budget estimate, 1938-39	Revised estimate, 1937-38	Budget estimate, 1937-38	Actuals, 1936-37
	Trs.	Trs.	Trs.	Trs.
A—Principal Heads of Revenue—				
I—Customs	11,80	12,70	...	...
IV—Taxes on Income other than corporation tax ...	...	...	...	3,16
V—Salt	10	10	10	7
VII—Land Revenue	1,20,70	1,26,00	1,32,10	1,29,76
VIII—Provincial Excise	35,75	36,51	35,48	35,90
IX—Stamps	19,67	19,00	20,50	18,29
X—Forests	16,79	16,55	16,24	16,85
XI—Registration	1,74	1,66	1,81	1,63
XII—Receipts under Motor Vehicles Taxation Act ...	3,17	2,55	2,33	1,43
XIII—Other taxes and duties	1	...	...	...
Total ...	2,09,73	2,15,07	2,08,56	2,07,09
B—Railway Revenue account—				
XV—A.—State Railways				
XVI—Subsidised companies				
Total ...				
E—Debt Services—				
XX—Interest	55	49	76	44
Total ...	55	49	76	44
F—Civil Administration—				
XXI—Administration of Justice	1,80	1,80	1,86	1,87
XXII—Jails and Convict Settlements	41	52	64	53
XXIII—Police	19	19	17	1,65
XXIV—Ports and Pilotage	...	...	...	...
XXVI—Education	3,80	3,74	3,69	3,63
XXVII—Medical	1,88	1,88	1,82	1,72
XXVIII—Public Health	2,72	3,00	2,88	1,14
XXIX—Agriculture	1,57	1,64	2,00	59
XXX—Veterinary	41	41	41	31
XXXI—Co-operative Credit	25	32	31	13
XXXII—Industries	43	45	44	31
XXXIV—Miscellaneous Departments	46	46	54	53
Total ...	13,92	14,41	14,76	12,41
H—Civil Works and Miscellaneous Public Improvements—				
XXXIX—Civil Works	8,27	16,93	17,45	21,93
Total ...	8,27	16,93	17,45	21,93
J—Miscellaneous—				
XLIV—Receipts in aid of superannuation	20	18	30	19
XLV—Stationery and Printing	56	54	49	57
XLVI—Miscellaneous	1,01	1,05	1,26	86
Total ...	1,77	1,77	2,05	1,62
Revenue in England	...	...	...	5
L—Contributions and Miscellaneous adjustment between Central and Provincial Governments—				
XLIX—Grants-in-aid from Central Government ...	30,00	30,00	30,00	...
L—Miscellaneous adjustment between Central and Provincial Governments	...	...	11,16	9,86
Total ...	30,00	30,00	41,16	9,86
Total Receipts from Revenue heads ...	2,64,24	2,78,67	2,84,74	2,53,40

STATE

Financial Statement of expenditure from Revenues of the

Heads of Expenditure	Budget estimate for 1938-39			
	Non-excluded areas		Excluded area	Total
	Voted	Charged		
1	2	3	4	5
	Trs.	Trs.	Trs.	Trs.
A.—Direct Demands on the Revenue—				
7. Land Revenue	15,21	36	24	15,81
8. Provincial Excise	4,21	4	16	4,41
9. Stamps	20	22	...	42
10. Forests	8,57	1,79	1,02	11,68
11. Registration	1,41	1	...	1,42
12. Charges on account of Motor Vehicles Taxation Act ...	2,33	...	2	2,35
B.—Railway Revenue Account—				
13A. State Railways	...	...	...	...
15C. Subsidised companies ...	...	...	...	...
15D. Miscellaneous Railways expenditure	...	...	...	...
BB.—Railway capital outlay charged to Revenue—				
16. Construction of Railways ...	...	...	...	...
C.—Revenue account of Irrigation, Navigation, Embankment and Drainage works—				
18B. Navigation, Embankment and Drainage works	61	3	...	64
E.—Debt Services—				
22. Interest on debt and other obligations	...	4,40	...	4,40
23. Appropriation for reduction or avoidance of debt ...	...	...	...	...
F.—Civil Administration—				
25. General Administration ...	20,97	10,35	2,66	33,98
27. Administration of Justice ...	6,60	3,10	1	9,71
28. Jails and Convict Settlements	4,65	22	13	5,00
29. Police	22,38	7,94	48	30,80
30. Ports and Pilotage ...	6	7	...	13
36. Scientific Departments ...	4	...	...	4
37. Education (European) ...	78	2	3	83
Ditto (other than European)	33,65	1,14	65	35,44
38. Medical	10,65	2,02	1,95	14,62
39. Public Health	7,69	55	45	8,69
40. Agriculture	5,94	17	16	6,27
41. Veterinary	1,55	1	6	1,62
42. Co-operative Credit ...	98	...	...	98
43. Industries	2,31	36	8	2,75
47. Miscellaneous Departments ...	92	...	...	92
H.—Public Improvements—				
50. Civil Works	37,05	2,85	4,68	44,58
J.—Miscellaneous—				
54A.—Famine Relief ...	50	...	...	50
55. Superannuation Allowances and Pensions.	14,31	7,64	...	21,95
56. Stationery and Printing ...	3,15	...	5	3,20
57. Miscellaneous	3,32	1,12	1,28	5,72
Expenditure in England	...	...	...	...
M.—Extraordinary items—				
Extraordinary Charges ...	...	...	...	...
Total expenditure from revenues ...	2,10,34	44,41	14,11	2,68,86

MENT B

Government of Assam for the year 1938-39

Revised estimate, 1937-38				Budget estimates, 1937-38				Actuals, 1936-37
Non-excluded areas		Excluded areas	Total	Non-excluded areas		Excluded areas	Total	
Voted	Charged			Voted	Charged			
6	7	8	9	10	11	12	13	14
Trs.	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
15,60	38	22	16,20	15,93	36	24	16,53	16,48
4,51	4	19	4,74	4,58	4	20	4,82	5,27
20	24	...	44	16	23	...	39	45
8,83	1,75	1,11	11,74	8,64	1,91	1,19	11,74	11,73
1,36	1	...	1,37	1,38	...	...	1,38	1,56
1,54	...	2	1,56	1,94	...	2	1,96	7
...	...	...	...	...	...	...	...	44
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
55	5	...	60	62	5	...	67	62
...	3,18	...	3,18	...	3,60	...	3,60	6,36
...	...	...	...	...	...	...	...	10,46
20,91	10,50	2,44	33,85	18,63	11,00	2,61	32,24	28,40
6,53	3,39	1	9,93	6,88	3,18	1	10,07	9,72
4,43	19	12	4,74	4,59	20	11	4,90	5,24
23,01	7,82	41	31,24	22,58	8,00	47	31,05	30,17
6	4	...	10	7	5	...	12	10
14	...	...	14	14	...	...	14	4
84	2	3	86	83	2	3	88	85
33,17	1,08	60	34,85	33,17	1,08	60	34,85	33,81
10,16	2,28	1,93	14,37	10,29	2,23	1,90	14,42	13,67
7,90	37	25	8,52	8,07	50	27	8,84	7,10
5,98	61	12	6,71	6,18	60	12	6,90	5,29
1,43	1	5	1,49	1,59	1	...	1,60	1,41
1,02	...	...	1,02	1,01	...	...	1,01	1,19
2,10	35	7	2,52	2,37	36	7	2,80	2,24
91	...	...	91	94	...	...	94	67
46,67	2,95	4,48	54,10	46,67	2,95	4,48	54,10	61,08
62	...	...	62	20	...	...	20	11
13,66	7,22	...	20,88	14,57	7,98	...	22,55	15,57
3,39	...	5	3,44	3,15	...	5	3,20	4,52
9,00	1,14	1,15	11,29	5,50	1,66	1,22	8,38	6,56
...	...	...	...	...	...	...	...	10,98
...	...	...	...	...	...	...	...	3
2,24,54	43,62	13,25	2,81,41	2,20,68	46,01	13,59	2,80,28	2,92,19

STATEMENT C

Financial Statement of the Capital Revenues of the Government of Assam for the year 1938-39.

Heads of Revenue	Budget Estimate 1938-39.	Revised Estimate, 1937-38	Budget Estimate, 1937-38	Actuals, 1936-37
	Trs.	Trs.	Trs.	Trs.
Revenue from Statement A	2,64,24	2,78,67	2,84,74	2,53,40
Debt raised in India— Permanent debt— Loans bearing interest	35,00	....	....	....
Unfunded Debt—				
State Provident Funds...	16,05	15,50	15,11	....
Deposits not bearing interest—				
Appropriation for reduction or avoidance of debt	....	....	....	10,46
Fund for Jute propaganda scheme ...	....	2	3	....
Fund for Co-operative training and education...	11	18	16	....
Fund for Survey of jute areas	....	7	7	....
Subvention from the Road Development Fund	1,80	10,71	11,06	18,76
Ditto ditto for control of motor transport	27	....	....	....
Fund for Economic Development of Rural Areas	2,29	....	78	....
General Police Fund	8	10	....	....
Depreciation Reserve Fund—Government Presses	14	17	17	17
Total Deposits not bearing interest ...	4,69	11,25	12,27	29,39
Deposits of Local Funds—				
District Funds	37,00	37,00	38,00	....
Other Funds	11,90	11,90	11,51	....
Departmental and Judicial Deposits ...	39,56	39,76	38,50	....
Advances	9,19	9,15	8,75	....
Suspense	36,13	36,13	27	9
Civil Deposits	....	....	....	89
Total Deposits of local funds ...	1,33,78	1,33,94	97,03	98
Loans and advances by the Provincial Government	4,03	9,56	8,00	5,43
REMITTANCES—				
Remittances within India	1,89,22	1,90,02	76,05	....
Total Capital Revenues ...	3,82,77	3,60,27	2,08,46	35,85
Total Receipts	6,47,01	6,38,94	4,93,20	2,89,25
Opening balance	33,24	24,64	22,00	4,04
Grand total	6,80,25	6,63,58	5,15,20	2,93,29
Excess of revenue over expenditure from revenues	....	....	4,46	....

STATEMENT D

STATE

Financial Statement of the Capital Expenditure of the

Heads of Expenditure	Budget estimates for 1938-39			
	Non-excluded areas		Excluded areas	Total
	Voted	Charged		
	Trs.	Trs.	Trs.	Trs.
Expenditure from Statement B ...	2,10,34	44,41	14,11	2,68,86
Forest Capittal outlay	...	...	...	...
Payment of commuted value of pensions not charged to revenue ...	2,40	—37	...	2,03
Payment of retrenched personnel ...	—8	...	...	—8
Total	2,32	—37		1,95
Unfunded debt—				
State Provident funds		8,20		8,20
Deposits not bearing interest—				
Fund for jute propaganda scheme ...	...	...	...	...
Fund for Survey of jute areas ...	...	...	...	...
Fund for Co-operative Training and education	...	11	...	11
Appropriation for reduction or avoidance of debt	...	30,65	...	30,65
Subvention from Road Development Fund	...	1,80	...	1,80
Ditto ditto for control of motor transport	...	27	...	27
Fund for Economic Development of Rural areas	...	2,50	...	2,50
Depreciation Reserve Fund—Government Presses	...	...	...	...
General Police Fund	...	8	...	8
Total deposits not bearing interest ...	...	35,41	...	35,41
Deposits of Local Funds—				
District funds	...	36,50	...	36,50
Other funds	...	11,75	...	11,75
Departmental and Judicial deposits	...	38,07	...	38,07
Advances	1,21	7,99	...	9,20
Suspense	...	36,13	...	36,13
Civil deposits	...	...	...	...
Total deposits of local funds ...	1,21	1,30,44	...	1,31,65
Loans and advances by Provincial Governments.	4,58	...	...	4,58
Remittances—				
Remittances within India ...	...	1,89,22	...	1,89,22
Total Capital Expenditure ...	8,11	3,62,90	...	3,71,01
Total Expenditure	2,18,45	4,07,31	14,11	6,39,87
Closing balance	...	...	...	40,46
Grand total	...	...	...	6,80,33
Excess of expenditure charged to revenue over revenue.	...	...	...	4,62

MENT D

Government of Assam for the year 1938-39

Revised estimates for 1937-38				Budget estimate for 1937-38				Actuals, 1936-37
Non-excluded areas		Excluded areas	Total	Non-excluded areas		Excluded areas	Total	
Voted	Charged			Voted	Charged			
Trs.	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
2,24,54	43,62	13,25	2,81,41	2,20,68	46,01	13,59	2,80,28	2,92,19
...	...	...	...	...	...	...	...	20
1,61	10	...	1,71	1,61	—33	...	1,28	1,54
—9	...	...	—9	—9	...	...	—9	—8
1,52	10	...	1 62	1,52	—33	...	1,19	1,66
...	8,65	...	8,65	...	7,78	...	7,78	...
...	2	...	2	...	3	...	3	...
...	7	...	7	...	7	...	7	...
...	18	...	18	...	16	...	16	...
...	...	...	...	...	...	...	...	10,46
...	10,71	...	10,71	...	11,06	...	11,06	16,51
...	3,33	...	3,33	...	3,28	...	3,28	64
...	7	...	7	...	7	...	7	12
...	9	...	9	...	...	...	...	...
	14,47		14,47		14,67	...	14,67	27,73
...	37,10	...	37,10	...	37,80	...	37,80	...
...	11,75	...	11,75	...	11,44	...	11,44	...
...	38,24	...	38,24	...	37,06	...	37,06	...
1,21	8,00	...	9,21	1,25	7,51	...	8,76	...
...	36,13	...	36,13	...	27	...	27	9
...	...	...	...	...	...	...	...	82
1,21	1,31,22	...	1,32,43	1,25	94,08	...	95,33	91
2,66	...	...	2,66	3,19	...	...	3,19	1,45
...	1,89,00	...	1,89,00	...	75,50	...	75,50	...
5,39	3,43,44		3,48,83	5,96	1,91,70	...	1,97,66	31,75
2,29,93	3,87,06	13,25	6,30,24	2,26,64	2,37,71	13,59	4,77,94	3,23,94
...	...	...	33,34	...	...	...	37,26	—30,65
...	...	...	6,63,58	...	...	...	5,15,20	2,93,29
...	...	...	2,74	...	...	...	...	80,65

STATEMENT

SCHEDULE OF DEMANDS FOR GRANTS FOR EXPENDITURE OF THE ASSAM GOVERNMENT FOR THE YEAR 1938-39, AS PRESENTED TO THE LEGISLATURES.

No. of grant	Description	Grant Voted	Reference to pages of detailed estimate
1	2	3	4
		Rs.	
1	Land Revenue	15,21,000	27—38
2	Provincial Excise	4,20,800	39—42
3	Stamps	19,200	43—44
4	Forests	8,87,300	45—48
5	Registration	1,41,400	49—50
6	Charges on account of Motor Vehicles Taxation Act	2,32,500	51—52
7	Railways	25	53
8	Navigation, Embankment and Drainage Works ...	47,500	55
9	General Administration	20,97,300	59—74
10	Administration of Justice	6,60,000	75—81
11	Jails and Convict settlements	4,65,400	83—86
12	Police	22,38,200	87—100
13	Ports and pilotage	6,500	101—102
14	Scientific departments	3,800	103
15	Education (European)	78,100	105—107
16	Education (other than European)	33,65,300	109—124
17	Medical	10,65,000	125—134
18	Public Health	7,67,500	135—142
19	Agriculture	5,93,500	143—156
20	Veterinary	1,55,400	157—159
21	Co-operative	97,900	161—162
22	Industries	2,31,000	163—169
23	Miscellaneous departments	91,600	171—173
24	Civil Works (excluding Tools and Plant and establishment)	29,41,800	175—177
25	Tools and Plant and Establishment charges ...	7,78,000	179—181
26	Famine Relief	50,000	183
27	Superannuation allowances and pensions ...	16,62,300	185—186
28	Stationery and printing	3,14,700	187—190
29	Miscellaneous	3,32,300	191—195
30	Retrenched Personnel	...	197
31	Loans and advances bearing and not bearing interest	5,78,500	199—200
	Grand total	2,18,43,825	

EXPLANATORY MEMORANDUM ON THE BUDGET ESTIMATES OF THE GOVERNMENT OF ASSAM FOR 1938-39

(The figures throughout represent thousands of rupees)

Accounts for 1936-37

1. The following table shows the difference between the revised estimates laid before the Legislative Assembly in December 1937 and the actual figures for 1936-37:—

——	Revised, 1936-37	Actuals, 1936-37	Difference + or —
1	2	3	4
	Trs.	Trs.	Trs.
Opening balance	4,04	4,04	...
Receipts from all sources	2,79,89	2,89,25	+9,36
Total	2,83,93	2,93,29	+9,36
Total disbursements	3,30,71	3,23,94	—6,77
Closing balance	—46,78	—30,65	—16,13

In a note which was presented to the Assembly in December 1937, and which for convenience of reference is appended to this note (Appendix B), the reasons for the fall in the anticipated deficit of Trs. 46,78 were stated and the actual deficit of Trs. 30,65 was shown. As stated therein a temporary loan of this amount has been sanctioned by the Government of India bearing interest at 1½ per cent. It has been decided by Government to repay this loan during 1938-39 by floating a loan in the open market.

Revised Estimates, 1937-38

2. The following statement shows the revised estimates for the year 1937-38 and compares them with the sanctioned estimates :—

——	Budget, 1937-38	Revised, 1937-38	Difference + or —
1	2	3	4
	Trs.	Trs.	Trs.
Opening balance	22,00	24,64	+2,64
Total receipts from all sources	4,93,20	6,38,94	+1,45,74
Total	5,15,20	6,63,58	+1,48,38
Total expenditure	4,77,94	6,30,24	+52,30
Closing balance	37,26	33,34	—3,92

The original budget estimate for 1937-38 placed the receipts at Trs. 5,15,20 including an opening balance of Trs. 22,00 and the expenditure at Trs. 4,77,94, thus anticipating a closing balance of Trs.37,26. The revised estimate, based on the latest available actuals, however, places the total revenue at Trs. 6,63,58 including the opening balance of Trs. 24,64 and the expenditure at Trs. 6,30,24 and thus contemplates a closing balance of Trs. 33,34. The increase in the opening balance from Trs. 22,00 to Trs. 24,64 is due to a further adjustment in favour of this Government of Trs. 2,64 being the unspent balance of the grants made in previous years by the Government of India for the economic development of rural areas and this Government's share of the petrol tax.

On the revenue side the revised shows a decrease of Trs. 6,07 over the current year's sanctioned estimate and is the result of the following important variations.

I—*Customs*(+Trs. 1,54)—Due to an increase in the share of jute export duty intimated by the Government of India.

VII—*Land Revenue*(—Trs. 6,10)—Due to the further remission of land revenue granted and to the postponement of deferred enhancements in the Lakhimpur district.

VIII—*Excise*(+Trs. 1,03)—Due partly to the campaign against illicit distillation and partly to the gradual improvement in the economic condition.

IX—*Stamps*(—Trs. 1,50)—Due to the estimate of the receipts from the enforcement of the Stamps and Court-fees (Amendment) Acts with effect from 1st January 1937 not coming up to expectations.

X—*Forest*(+Trs.31)—Due to increased demand for timber owing partly to better prices for jute and partly to the improvement in the economic condition.

XXXIX—*Civil Works*(—Trs. 52)—Mainly due to smaller grants received from the Petrol tax for the road improvement programme (—Trs. 35) and to a fall in receipts under Tolls on roads (—Trs. 12).

Capital receipts are up by Trs. 1,51,81 as a result of the following variations—

	Trs.
State Provident Funds	+39
Deposits not bearing interest	—1,02
Deposits of local funds	+36,91
Loans and advances by the provincial Government ...	+1,56
Remittances within India	+1,13,97
	1,51,81

The large increase under the deposit heads and under "Remittances within India" is counterbalanced by a similar increase on the expenditure side. The increase under loans and advances is due to larger remissions of agricultural loans. Such remissions are at first credited to this head as recoveries and appear as expenditure under the head "57.—Miscellaneous—Irrecoverable temporary loans and advances written off".

On the expenditure side, there is an increase of Trs. 1,13 under the head "Charges against revenue" and an increase of Trs.1,51,17 under the head "Capital expenditure". The increase under the former is mainly due to the increased write-off of irrecoverable agricultural loans under the head "57.—Miscellaneous" (Trs. 3,50) and to the additional provisions under "25.—General Administration" in the anticipation that the Members' Emoluments and Allowances Bill will be passed (Trs.1,25) and under "54A.—Famine relief" for test relief and other works (Trs.42), counterbalanced by decreases of expenditure under "Pensions" partly on basis of actuals but mainly owing to the transfer of the pension charges of the Assam Rifles to the Central Government (Trs.1,67), and under "Civil Works" owing to smaller expenditure on Petrol Tax projects (Trs.55).

The increase under "Capital Expenditure" is due mainly to deposit heads and "Remittances within India" as explained above :—

Budget, 1938-39

3. Before dealing with the estimates in detail, it may be explained that as a result of the report of Sir Otto Niemeyer the province will, from the year 1937-38 as explained in last year's budget memorandum, receive a recurring contribution of Trs.30,00 and 62½ per cent. instead of 50 per cent. of the jute export duty.

Up to the year 1936-37 the Central Government acted as bankers of all the Provincial Governments and were responsible for seeing that the treasuries were in funds to the extent necessary to enable the administration to be carried on. With

the advent, however, of provincial autonomy this duty falls on the Provincial Governments who are required to maintain their own balances partly in the form of cash in the treasuries and partly in the form of credits with the Reserve Bank. The normal treasury balance of Assam has been fixed at Trs. 13,00 while the minimum balance to be maintained with the Reserve Bank has been provisionally laid down as Trs. 5,00. Funds for this purpose were provided gratis by the Government of India. The normal treasury balance and minimum bank balance will not be really usable resources of the Government. These represent minima below which their resources may not fall. Should the resources of the province fall below these minima Government will have to make arrangements to provide themselves with temporary funds over any period when this may happen. This can be done in two ways either by the issue of three monthly treasury bills or by taking temporary ways and means advances from the Reserve Bank for short periods. On present information it is anticipated that the issue of treasury bills will not be necessary, and the experience of the current year justifies the assumption that it will also not be necessary to even take ways and means advances in the year 1938-39.

In addition the province has, from the 1st April 1937, become responsible for all debt and deposit transactions of a local nature such as deposits of local funds, criminal and judicial deposits, etc., and has also taken over all the liabilities of the various provident funds, the latter having been taken as a partial set off against the debts contracted with the Provincial Loans Fund prior to the 1st April 1936 and which have been written-off.

4. The year 1938-39 is estimated to start with an opening balance of Trs. 33,34. Receipts are estimated at Trs. 6,47,01 (Revenue receipts Trs. 2,64,24 and capital receipts Trs. 3,82,77.). The estimated expenditure has been taken at Trs. 6,39,87 (revenue expenditure Trs. 2,68,86 and capital expenditure Trs. 3,71,01) thus leaving a closing surplus balance of Trs. 40,48 but the revenue estimates discloses an excess of expenditure charged to revenue over revenue of Trs. 4,62.

The position is summarised below :—

Heads	Actuals 1935-36	Actuals 1936-37	Revised 1937-38	Budget 1938-39
1	2	3	4	5
	Trs.	Trs.	Trs.	Trs.
Opening balance	31	4,04	24,64	33,34
RECEIPTS				
Receipts from revenue heads	2,38,60	2,53,40	2,78,67	2,64,24
Loans from the Provincial Loans Fund ...	41,08	...	...	...
Permanent Debt	...	...	...	35,00
State Provident Funds	...	...	15,50	16,05
Appropriation for reduction or avoidance of debt	10,40	10,46	...	...
Subvention from the Road Development Fund ...	12,89	18,67	10,71	1,80
Ditto ditto for control of motor transport	...	...	...	27
Fund for economic development of rural areas ...	5,09	...	...	2,29
Government Press Depreciation Fund	11	17	17	14
Fund for jute propaganda scheme	...	...	2	...
Fund for Co-operative Training and Education ...	...	...	18	11
Fund for survey of jute areas...	...	...	...	...
General Police Funds	...	...	10	8
Deposit of Local Funds—				
District Funds	...	...	37,00	37,00
Other Funds	...	...	11,90	11,90
Departmental and Judicial Deposits	...	...	39,76	39,56
Advances	...	...	9,15	9,19
Suspense	17	9	36,13	36,13
Loans and advances by Provincial Governments	4,12	5,48	9,56	4,03
Remittances within India	...	...	1,90,02	1,89,22
Civil Deposits	88	89	...	...
Total Receipts	3,13,34	2,89,25	6,38,94	6,47,01
Grand total	3,13,65	2,93,29	6,63,58	6,80,35

Heads	Actuals 1935-36	Actuals 1936-37	Revised 1937-38	Budget 1938-39
EXPENDITURE	Trs.	Trs.	Trs.	Trs.
Revenue expenditure	2,81,27	2,92,19	2,81,41	2,68,86
Payment of commuted value of pensions not charged to revenue	1,44	1,54	1,71	2,03
Forests	...	20	...	...
Payment of gratuities to retrenched personnel ...	—8	—8	—9	—8
State Provident Funds	...	...	8,65	8,20
Appropriation for reduction or avoidance of debt	10,40	10,46	...	30,65
Subvention from the Road Development Fund ...	13,71	16,51	10,71	1,80
Ditto ditto for control of motor transport	...	...	...	27
Fund for economic development of rural areas ...	1,09	64	3,33	2,50
Government Press Depreciation Fund	19	12	7	...
Fund for jute propaganda scheme	...	...	3	...
Fund for Co-operative Training and Education ...	...	...	18	11
Fund for survey of jute areas	...	...	7	...
General Police Fund	...	...	9	8
Deposits of Local Funds—				
District Funds	...	...	37,10	36,50
Other Funds	...	...	11,75	11,75
Departmental and Judicial Deposits	...	...	38,24	38,07
Advances	...	...	9,21	9,20
Suspense	17	9	36,13	36,13
Loans and advances by Provincial Government ...	58	1,45	2,66	4,58
Remittances within India	...	...	1,89,00	1,89,22
Civil Deposits	84	82	...	...
Total expenditure ...	3,09,61	3,23,94	6,30,24	6,39,87
Closing balance ...	4,04	—30,65	33,34	40,48

5. Important variations under the various heads which normally come within the purview of the Legislature are explained separately but a brief explanation is given below of the debt and deposit transactions for which the province has become responsible with the introduction of provincial autonomy.

(*a*) *State Provident Funds.*—The estimate of Trs. 16,05 on the receipt side represents the subscriptions to the various provident funds while the estimate of Trs. 8,20 on the expenditure side covers final withdrawals from the funds on retirement and also temporary advances made during the year. This gain of Trs. 7,85 is, however, offset to the extent of Trs. 4,01 which has been provided under the head "22—Interest on debt and other obligations" to cover the interest charges at 4 per cent. per annum on the deposits in the funds. It may also be noted that the total liability for these funds taken over on the 1st April 1937 amounted to Trs.88,45 and this will it is estimated rise to about Trs.95,30 on the 1st April 1938.

(*b*) *Deposits of Local Funds.*—The entries under this head represent the receipts and expenditure during the year of the various local bodies, departmental and judicial deposits such as deposits in civil and criminal cases, securities of contractors, etc.

(*c*) *Remittances within India.*—This head covers payments made by cheque by the Public Works and Forest Departments, etc. which though they appear in the revenue account as expenditure are not finally adjusted till the cheques are actually cashed. In order to watch such transactions, this remittance head is opened on both sides of the account.

35-

I.—Customs

—	Actuals.			Budget, 1937-38	Revised, 1937-38	Budget, 1938-39
	1934-35	1935-36	1936-37			
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Share of Assam Government on account of jute duty.	8,54	8,18	9,86	11,16	12,70	11,80
Total	8,54	8,18	9,86	11,16	12,70	11,80

This represents the Assam Government's share of the export duty on jute or jute products assigned in proportion to the amount of jute grown in Assam. Up till 1936-37 the proportion of the net proceeds in each year to provinces was 50 per cent. but the proportion has been raised with effect from 1st April 1937 to 62½ per cent. in accordance with paragraph 8 of the Government of India (Distribution of Revenues) Order, 1936, under sub-section (2) of section 140 of the Government of India Act, 1935. Hitherto this share was shown under head—" L.—Miscellaneous adjustment between Central and Provincial Governments ", but owing to the change of classification by the Audit Department the share will henceforth appear under this head. The revised and the budget are based on the latest estimates received from the Government of India.

IV.—Taxes on Income

	Actuals.			Budget, 1937-38	Revised, 1937-38	Budget, 1938-39
	1934-35	1935-36	1936-37			
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Provincial share	3,23	2,56	3,16	...	...	...

Income-tax is a central head but under rule 15 of the Devolution Rules a share calculated at the rate of three pies in the rupee on the amount by which the assessed income of the year exceeded the assessed income of the year 1920-21, was allocated to Provincial Governments up till the year 1936-37. Owing to the introduction of provincial autonomy the payment of the income-tax assignment is subject to the provisions of section 138 of the Government of India Act, 1935, and the actual procedure to be adopted in this case will be settled by the Government of India in due course. As it is anticipated that no share will be allocated to provinces in the near future in accordance with the provisions of paragraph 6(1) of the Government of India (Distribution of Revenues) Order, 1936, the last three columns of the statement above have been left blank.

V.—Salt

	Actuals			Budget, 1937-38	Revised, 1937-38	Budget, 1938-39
	1934-35	1935-36	1936-37			
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Provincial share	14	12	7	10	10	10

In April 1931, the Government of India passed a temporary Act (Act XIV of 1931) having effect only up to the 31st day of March 1933, to impose a temporary additional duty of customs on foreign salt. This temporary Act has been further extended by the Indian Finance Act of 1936. The Government of India also decided that the proceeds of the additional duty should be distributed according to consumption to those provinces in which the salt liable to the additional duty is consumed. According to this apportionment this province is likely to get Trs.10 during the current and the next financial year and this figure has been adopted both for the revised and the budget.

VII and 7.—Land Revenue

(GRANT No. I)

Revenue

—	Actuals 1934-35	Actuals 1935-36	Actuals 1936-37	Budget, 1937-38	Revised, 1937-38	Budget, 1938-39
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Ordinary Land Revenue	1,01,57	1,08,10	1,11,66	1,14,00	1,07,50	1,02,50
Sale proceeds of waste lands and redemption of land tax.	71	96	99	80	1,55	1,20
Rent, etc. of fisheries	3,15	3,69	3,80	3,80	3,80	3,80
Rates and cesses on lands	1	1	1	1	1	1
Miscellaneous	12,80	13,07	13,45	13,68	13,38	13,33
Recoveries of over payments	...	1	3	1	1	1
Collection of payments for services rendered.	35	30	32	30	35	35
Total	1,18,59	1,26,14	1,30,26	1,32,60	1,26,60	1,21,20
Deduct—Refunds ...	—48	—84	—50	—50	—60	—50
Total VII—Land Revenue ...	1,18,11	1,25,30	1,29,76	1,32,10	1,26,00	1,20,70

Expenditure

—	Actuals 1934-35	Actuals 1935-36	Actuals 1936-37	Budget, 1937-38	Revised, 1937-38	Budget, 1938-39
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Management of Government estates ...	35	32	34	35	36	42
Charges of District Administration—						
A—General establishment ...	3,64	4,02	3,44	3,46	3,44	3,48
B—Tahsil and other establishments ...	75	88	97	97	94	88
Total ...	4,39	4,90	4,41	4,43	4,38	4,36
Charges on account of land revenue collections.	5,69	5,46	5,74	6,00	5,45	5,26
Survey and Settlement—						
Survey school	14	14	14	14	14	14
Assam Surveys	77	81	79	81	77	79
Settlement operations	1,36	8	2	...	2	...
Total ...	2,27	1,03	95	95	93	93
Charges on account of fishery collections	1	1	1	1	1	1
Land Records—						
Superintendence	33	36	31	9	8	9
District charges	3,50	3,93	3,92	3,92	3,93	3,96
Total ...	3,83	4,29	4,23	4,01	4,01	4,05
Assignments and Compensations ...	71	79	69	71	99	68
Works	6	9	10	4	6	9
Charges in England	...	...	...	3	1	1
Total 7.—Land Revenue ...	17,31	16,89	16,47	16,53	16,20	15,81

Revenue

Ordinary Land Revenue.—Under this head is credited the revenue from land leased to cultivators, tea gardens, etc. The decrease both in the revised and the budget is due to the further remission of land revenue which has recently been granted and to the postponement of the progressive enhancements in one district in the Assam Valley in accordance with the expressed desire of the Legislative Assembly. The additional remission recently sanctioned is expected to result in a loss of revenue of about Trs. 10,00 per annum, but is offset to a certain extent by a small increase owing to normal expansion of cultivation.

Sale-proceeds of waste lands and redemption of land tax.—Receipts under this head represent premium on lands in colonization areas and the sale-proceeds of waste lands. The increase both in the revised and the budget is due to progress in the development of the colonisation areas, and to the last instalment of premium from the early settlers now falling due.

Rents, etc. of fisheries.—The receipts under this head depend on the prices realised at auctions. The budget is based on the progress of actuals and follows the current year's sanctioned estimate.

Rates and Cesses on lands.—The receipts under this head represent the local rates in the Frontier Tracts. Current year's estimate has been repeated both in the revised and the budget.

Miscellaneous.—"Grazing and fodder grass", "mineral oil including petroleum" and "house tax" are the main sources of receipts under this head. The revised and the budget show a decrease of Trs. 11 and 35 over the current year's sanctioned estimates and is mainly due to a decrease in the royalty estimated from mineral oil owing to production not coming up to expectations.

Collection of payment for services rendered.—The general rates realised from court of wards' estates are credited to this head. The revised and the budget are based on the progress of actuals.

Expenditure

Management of Government Estates.—The revised generally follows the current year's budget. The increase in the budget is mainly due to an increased grant for the improvement of communications in colonisation areas. Government are committed to the gradual improvement of conditions in these areas from the premia realized from the colonists.

Charges of District Administration—A—General Establishment.—The revised and the budget generally follow the current year's sanctioned estimate and provide for normal expenditure. The slight increase in next year's budget is mainly due to annual increments.

B—Tahsil and other Establishments.—The increase in the actuals of 1935-36 over those of the previous year was due to the Opening of tahsils in the Majuli area and in the Goalpara district where the mauzadari system had not worked satisfactorily. The further increase in 1936-37 was due to the necessity for making provision for the survey of the Madan Raj and Muhammad Natir Estates in the district of Sylhet. This survey is now practically complete and accounts, in the main, for the decrease in the budget for 1938-39.

Charges on account of land revenue collections.—The provisions both in the revised and the budget are based on the actual requirements and depend on the estimated amount of land revenue collections. The decrease naturally follows from the further remission of land revenue recently granted.

Survey and Settlement.—There are no settlement operations in progress and the expenditure under this head is therefore confined to the Assam Survey Department and the Survey School at Jhalukhbari. The decrease in the revised and budget occurs mainly in the Assam Survey Department and is the result of economy.

Land Records.—The large increase in expenditure in 1935-36 over previous actuals was due to the return to their normal duties in the Land Records Department of the permanent staff employed on settlement operations in the Lakhimpur district. The revised and the budget generally follow the current year's sanctioned estimate. The slight increase in the budget is due to annual increments.

Assignments and Compensations.—The compensations such as sayer, malikhana and miscellaneous land revenue compensations payable by the Government are shown under this head. The increase in the revised is due to the payment of a sum of Trs. 28 on account of mesne profits to certain persons in full settlement of their claim for such profits in addition to the land settled with them in the Suresh Haor in the Sunamganj Subdivision of the district of Sylhet as a result of a compromise with the party concerned in the matter of settlement of land and assessment of land revenue for an area of land in the said Haor. The budget generally follows the estimate for 1937-38 and provides for sanctioned charges only.

Works.—The increase both in the revised and the budget is due to the necessity for increased provision for water-supply in the colonization areas in addition to the provision for annual repairs to departmental buildings.

Charges in England.—In the past all expenditure in England was shown under a separate demand but the Audit Department has now decided that such expenditure should be shown under the respective major heads with effect from the year 1937-38. The budget and revised provide for stores purchased in England. It has been decided that the cost of the appeal to the Privy Council on behalf of the Bijni Estate should be recovered direct from the Estate and this accounts for the decrease of Trs. 2 in the revised.

VIII and 8.—Provincial Excise

(GRANT No. 2)

Revenue

	Actuals 1934-35	Actuals 1935-36	Actuals 1936-37	Budget, 1937-38	Revised, 1937-38	Budget, 1938-39
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Country spirits	11,62	14,29	16,02	16,50	18,00	18,50
Country fermented liquors	6	9	7	9	7	7
Malt liquors	...	...	...	...	...	...
Wines and spirits (foreign liquor other than beer, medicated wines and commercial spirits)	77	1,07	1,06	1,00	1,00	1,00
Commercial spirits including denatured spirits and medicated wines ...	1	1	2	2	2	2
Opium	16,14	15,58	13,71	12,65	12,00	10,48
Hemp and other drugs	3,73	4,45	5,09	5,25	5,50	5,75
Fines, confiscations and miscellaneous ...	39	34	32	37	31	31
Recoveries of over payments ...	2	1	...	...	...	...
Collection of payment for services rendered	...	1	1	1	1	1
Total	32,74	35,85	36,30	35,89	36,91	36,14
Deduct Refunds ...	—69	—61	—40	—41	—40	—39
Total VIII—Excise ...	32,05	35,24	35,90	35,48	36,51	35,75

Expenditure

	Actuals 1934-35	Actuals 1935-36	Actuals 1936-37	Budget, 1937-38	Revised, 1937-38	Budget, 1938-39
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Superintendence	45	43	46	45	47	48
District Executive Establishment ...	2,50	2,60	2,54	2,59	2,48	2,51
Distilleries	22	23	25	26	27	28
Compensations	3	3	3	3	3	3
Cost of opium supplied to the Excise Department	1,74	2,07	1,99	1,48	1,48	1,09
Works	...	1	...	1	1	...
Charges in England	...	...	...	...	...	1
Total	4,94	5,37	5,27	4,82	4,74	4,40

Revenue

Country spirits.—The campaign against illicit distillation and the gradual improvement in the tea industry and in the economic condition of the people accounts for the increase both in the revised and budget.

Wines and spirits.—Both the revised and the budget followed the current year' sanctioned estimate and are justified by the progress of actuals.

Opium.—In the year 1928-29 on the recommendation of the Legislature Government adopted a policy which aims at the gradual extermination of the opium habit. Rations have been annually reduced by 10 per cent. in each year. The effect of this policy is seen in the fact that the revenue which was Trs. 38,26 in the year before its adoption (1927-28) fell to Trs. 13,71 in 1936-37 and is expected to fall still further in the budget year to Trs. 10,48. Both the revised and the budget are based on the progress of actuals and provide for the usual *10 per* cent. reduction in consumption.

Hemps and other drugs.—The gradual improvement in the economic condition of the people are chiefly responsible for the increase both in the revised and the budget which are based on the progress of actuals.

Fines, confiscations and miscellaneous.—Receipts under this head are uncertain and in view of recent actuals Trs. 31 have been provided both for the revised and the budget against the current year's sanctioned estimate of Trs. 37.

Refunds.—The decrease both in the revised and budget is based on the progress of actuals.

Expenditure

Superintendence.—The slight increase in the revised is due to the travelling allowance charges of the members of the Excise Enquiry Committee. The budget generally follows the current year's sanctioned estimate and the increase is mainly due to increments.

District Executive Establishment.—The fall of Trs. 11 in the revised is mainly due to smaller expenditure under "pay of establishment" owing to the retirement of officers drawing the maximum pay. The budget generally follows the revised and allows for increments, etc. It also allows for an additional Sub-Inspector sanctioned for the Khasi and Jaintia Hills.

Distilleries.—The revised generally follow the current year's sanctioned estimate. The increase in the budget year is due to increments.

Cost of opium supplied to the Excise Department.—The decrease is due to the annual 10 per cent. reduction in rations.

Compensations.—The share cost of the compensation paid to the Bhutan State for the removal of excise shops from the Bhutan boundary is debited to this head.

Charges in England.—The budget provides for purchase of certain instruments through the High Commissioner for India, *e.g.*, hydrometers and thermometers, etc., which are out of stock now and are required for constant use in the department.

IX and 9—Stamps

(GRANT No. 3)

Revenue

	Actuals			Budget 1937-38	Revised 1937-38	Budget 1938-39
	1934-35	1935-36	1936-37			
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
A—Non-judicial stamps	3,74	3,95	4,84	5,00	5,20	5,20
B—Judicial stamps	13,47	13,48	13,45	15,50	13,80	14,47
Total	17,21	17,43	18,29	20,50	19,00	19,67

Expenditure

	Actuals			Budget 1937-38	Revised 1937-38	Budget 1938-39
	1934-35	1935-36	1936-37			
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Stamps supplied from Central Stores ...	14	14	18	15	19	18
Superintendence	6	7	5	1	1	1
A—Non-Judicial stamps	10	10	11	11	13	12
B—Judicial stamps	10	11	11	12	11	11
Total	40	42	45	39	44	42

Revenue

The revenue under this head which in the boom years amounted to about Trs. 20,00 was seriously affected by the world-wide depression. Recent actuals, however, show that the tide has turned and this is reflected in the actuals. In addition the actuals for 1936-37 include a small increase from the additional revenue anticipated from the introduction of the Assam Stamps and Court Fees (Amendment) Acts, 1936, with effect from 1st January 1937. The budget for 1937-38 allowed for an additional revenue of Trs. 2,50 from these Acts but the progress of actuals indicate that this amount is not likely to be realised and this accounts for the decrease both in the revised and the budget for 1938-39.

Expenditure

The major portion of the expenditure relates to the charges connected with the sale of stamps and to the cost of stamps supplied from the Central Stores. The estimates both in the revised and budget are based on recent actuals.

X and 10—Forests

(GRANT No. 4)

Revenue

1	Actuals 1934-35	Actuals 1935-36	Actuals 1936-37	Budget 1937-38	Revised 1937-38	Budget 1938-39
	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
I. Timber and other produce removed from forests by Government agency.	56	57	56	56	12	12
II. Timber and other produce removed from forests by consumers and purchasers.	11,55	12,04	13,96	14,00	14,50	14,75
III. Drift and waif-wood and confiscated forest produce.	15	14	17	14	15	16
IV. Revenue from forests not managed by Government.	51	49	61	48	55	54
V. Miscellaneous	1,65	1,78	1,81	1,70	1,86	1,86
Deduct—Amount transferred to the Deposit Account of the Khasi States.	...	...	...	—46	—45	—45
Total ...	14,42	15,02	17,11	16,42	16,73	16,98
Deduct—Refunds	—12	—18	—26	—18	—18	—19
Total—X—Forest	14,30	14,84	16,85	16,24	16,55	16,79

Expenditure

1	Actuals 1934-35	Actuals 1935-36	Actuals 1936-37	Budget 1937-38	Revised 1937-38	Budget 1938-39
	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
A—Conservancy and Works—						
I. Timber and other produce removed from forests by Government agency.	...	...	2	4	2	2
II. Timber and other produce removed from forests by consumers and purchasers and cost of sleepers taken from coupe holders.	...	...	31	32	33	33
III. Drift and waif-wood and confiscated forest produce.	...	...	1	1	1	1
IV. Revenue from forests not managed by Government.	...	...	...	...	...	...
V. Rent of leased forests and payments to shareholders in forests managed by Government.	2,99	2,58	31	26	43	35
VI. Live-Stock, Stores, Tools and Plant	...	...	22	21	23	23
VII. Communications and buildings ...	...	...	1,02	1,32	1,22	1,24
VIII. Organisation, improvement and extension of forests.	...	...	71	83	90	96
IX. Miscellaneous	...	...	18	26	22	21
X. Suspense	...	...	...	...	...	...
Total—A—Conservancy and Works ...	2,99	2,58	2,78	3,25	3,36	3,35
B—Establishment—						
I—Salaries	6,14	6,08	6,53	6,70	6,56	6,62
II—Allowances	1,21	1,28	1,03	1,10	1,06	1,03
III—Contingencies	41	43	45	42	44	43
IV—Grants-in-aid	1	6	4	5	4	4
Deduct—Amount transferred to the Deposit Account of the Khasi States.	...	...	...	—4	—4	—5
Deduct—Share cost of establishment charges transferred to 65.—Forest Capital Outlay.	...	...	—8	...	...	...
Total Establishment	7,77	7,85	7,97	8,23	8,06	8,07
Interest on capital outlay	54	52	54	...	...	...
Loss or gain by exchange	...	...	...	...	...	...
Charges in England...	...	...	...	26	32	26
Add—Amount transferred to 65.—Forest Capital Outlay charged to revenue.	...	...	44	...	...	...
Grand Total	11,30	10,95	11,73	11,74	11,74	11,68

Revenue

The revenue shows signs of improvement and the progress of latest actuals indicate that it will be quite safe to take Trs.16,55 for the revised and Trs.16·79 for the budget—against the current year's sanctioned estimate of Trs. 16,24. As against a surplus of Trs. 4,50 estimated when the current year's budget was framed the revised anticipates a surplus of Trs.4,81. A further surplus of Trs.24 over the revised is anticipated in the budget for 1938-39. This increase would have been larger but for the fact that receipts of Trs.45 accruing in the Khasi States are deducted from the provincial budget and transferred to the Khasi States Deposit Account in accordance with the orders of the Government of India. A short explanation of the variations under each sub-head of revenue is given below :—

I.—Timber and other produce removed from forests by Government agency.—The decrease of Trs.44 both in the revised and the budget is due to elephant catching operations by mela shikar alone, the revenue of which is credited to heads II and IV below.

II.—Timber and other produce removed from forests by consumers and purchasers.—The increase both in the revised and the budget is based on the progress of actuals and is mainly due to the transfer of a portion of revenue from head I to this head.

III.—Drift and waif-wood and confiscated forest produce.—A slight increase has been allowed for both in the revised and the budget in view of the progress of actuals.

IV.—Revenue from forests not managed by Government.—The duty on foreign timber and other forest produce and revenue from shared and private forests is credited to this head. As stated above a portion of the revenue accruing under head I has been transferred to this head and accounts for the increase both in the revised and the budget.

V.—Miscellaneous.—As the main items of receipts under this head are " fines and forfeitures " the revenue is always fluctuating. In view of the progress of actuals an increase of Trs.16 has been allowed for both in the revised and the budget for next year.

Deduct—Amount transferred to the Deposit Account of the Khasi States.—The revenue accruing from the Khasi States is estimated at Trs.45 and this amount has been deducted from the provincial forest revenue and transferred to the Khasi States Deposit Account in accordance with instructions from the Government of India.

Refunds.—The revised and the budget follows the current year's sanctioned estimate and call for no comment.

Expenditure

As stated in the Budget Memorandum for 1937-38 the Government of India have decided to discontinue the exhibition of capital expenditure in all the Forest Departments of India, with effect from 1st April 1937, except where such expenditure is incurred from money raised by borrowing. As there is no scheme in prospect to justify the raising of a loan to finance it the budget for 1938-39 provides only for expenditure under the ordinary revenue expenditure head "10.—Forests". The expenditure under 'Forest' generally follows a rise or fall in receipts though not in the same proportion. An explanation of the variations under each sub-head of expenditure is given below.

A.—Conservancy and Works.—No details could be given of the actual figures for the years 1934-35 and 1935-36 owing to a revision of the sub-heads with effect from 1st April 1937. The revised shows an increase of Trs. 11 over the current year's sanctioned estimate. This is due to the payment of an additional amount of Rs.17,880 on account of the Zamindar's share of revenue in the Garo Hills which could not be foreseen at the time when the original budget for the current year was framed. The budget follows the revised and calls for no comments.

B.—Establishment

I.—Salaries.—The decrease of Trs. 14 in the revised is due to the reduction of one officer and the transfer of another to the Forest College at Dehra Dun. The budget shows an increase of Trs.6 over the revised and is mainly due to annual increments of pay to the officers and staff.

II.—Allowances.—The decrease both in the revised and the budget may be attributed to the observance of economy.

III.—Contingencies.—The slight increase both in the revised and the budget is based on the progress of actuals.

Grants-in-aid.—The expenditure under this head represents the contribution payable for the training of Assam students in forestry and the cost of medical attendance on the subordinates of the Forest Department stationed at outlying stations. Both the revised and the budget are based on last year's actuals and provide only for actual requirements.

Deduct—Amount transferred to the Deposit Account of the Khasi States.—The amount represents the share of the cost of forest establishment in collecting the forest revenue in the Khasi States.

Charges in England.—The expenditure under this head represents the overseas pay of officers of the Indian Forest Service and the leave salary of officers who proceed to England and draw their leave salary there. The expenditure fluctuates according to the number of officers who take leave.

XI and 11—Registration

(GRANT No. 5)

Revenue

—	Actuals			Budget 1937-38	Revised 1937-38	Budget 1938-39
	1934-35	1935-36	1936-37			
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Fees for registering documents ...	1,49	1,55	1,51	1,68	1,52	1,60
Fees for copies of registered documents	4	4	5	5	5	5
Miscellaneous	7	9	8	9	9	9
Refunds	—1	—1	—1	—1	...	...
Total ...	1,59	1,67	1,63	1,81	1,66	1,74

Expenditure

—	Actuals			Budget 1937-38	Revised 1937-38	Budget 1938-39
	1934-35	1935-36	1936-37			
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Superintendence	19	23	18	...	...	...
District charges	1,29	1,35	1,38	1,38	1,38	1,42
Works	...	...	...	...	...	...
Total ...	1,48	1,58	1,56	1,38	1,38	1,42

Revenue

The variations in revenue under this head generally follow those under "Stamps". In view of the progress of actuals a decrease of Trs. 15 has been allowed in the revised. The budget provides for an increase of Trs. 8 as recent actuals indicate that the revenue is rising as a result of the raising of fees on certain documents with effect from the 1st January 1937.

Expenditure

Superintendence.—This head represented a share of the cost of the combined office of the Director of Land Records, Inspector General of Registration and Superintendent of Stamps. As explained last year the system of dividing the cost of the Director of Land Records and his establishment between the departments controlled by him has been discontinued.

District charges.—The revised follows the current year's sanctioned estimate. The slight increase in the budget is due to increments.

XII and 12—Receipts under and charges on account of Motor Vehicles Taxation Act

(GRANT No. 6)

Revenue

—	Actuals 1934-35	Actuals 1935-36	Actuals 1936-37	Budget 1937-38	Revised 1937-38	Budget 1938-39
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Receipts under the Provincial Motor Vehicles Taxation Act.	...	...	1,02	2,07	2,25	2,60
Subvention from the Central Road Development Fund.	...	...	...	...	...	27
Fees and other receipts	...	...	42	28	32	32
Deduct—Refunds	...	...	—1	—2	—2	—2
Total	...	...	1,43	2,33	2,55	3,17

Expenditure

—	Actuals 1934-35	Actuals 1935-36	Actuals 1936-37	Budget 1937-38	Revised 1937-38	Budget 1938-39
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Charges for collection	...	...	3	9	9	37
Inspection of motor vehicles ...	...	...	4	6	6	7
Compensation to local bodies, etc. ...	...	...	...	1,81	1,41	1,91
Total	...	...	7	1,96	1,56	2,35

Revenue

Receipts under the Provincial Motor Vehicles Taxation Act.—Formerly the local bodies were empowered to tax motor vehicles and to appropriate the receipts therefrom but under the provisions of the Assam Motor Vehicles Taxation Act, 1936, all receipts have formed part of the provincial revenues and are credited to this head with effect from 1937-38. The local bodies will have to be compensated for the loss of their income. The original estimate for the current year was based on a rough calculation made by assessing the existing number of vehicles in the province at an average mean figure of the rates prescribed but the progress of actuals show that receipts under the head will be much higher as reflected in the revised and the budget estimates.

Subvention from the Central Road Development Fund.—The Government of India have emphasized the necessity for a better control of motor transport and have agreed that the cost of the establishment entertained on this account should be debited to the provincial Government's share from the Petrol Tax Fund. The details of the establishment entertained for the purpose are shown in the detailed estimates.

Fees and other receipts.—This represents the permit fees, registration and inspection fees under the Motor Vehicles Act and is distinct from the receipts under the provisions of the Assam Motor Vehicles Taxation Act. Formerly these receipts appeared under the head " Miscellaneous Departments". Half of the permit fees in respect of the vehicles plying on the Mao-Imphal Road amounting to Trs. 10 is credited to the Crown Representative Budget with effect from 1937-38. The increase both in the revised and the budget are based on the progress of actuals and is due to better police control.

Deduct—Refunds.—The estimate allows for refunds that are likely to be made under the Assam Motor Vehicles Taxation Act, 1936. The revised and the budget follow the current year's original estimate and call for no remarks.

Expenditure

Charges for collection.—The provision under this head represents the pay etc., of the staff employed in the collection of taxes under the Assam Motor Vehicles Taxation Act, 1936. Up to the year 1936-37, this staff was provided for in the Public Works Department Budget, but with the transfer of the control of motor vehicles from the Public Works Department to the Police Department the provision has been transferred to this head. The revised follows the current year's sanctioned estimate. The slight increase in the budget is due to increased provision required for contingencies, etc. This head also includes the additional staff entertained for the better control of motor transport as explained under " revenue ".

Inspection of Motor Vehicles.—Of the provision of Trs. 7 a sum of Trs. 1 represents the allowances to the State Engineer, Manipur State, who has been appointed Inspector of Motor Vehicles plying on the Manipur-Dimapur Road. The balance of the provision is meant for the pay and travelling allowance of the Inspector of Motor Vehicles and his peon. This revised follows the current year's sanctioned estimate. The slight increase in the budget is due to increments and to increased travelling allowance and contingent charges as the Inspector is required to tour the whole province.

Compensation to Local Bodies, etc.—The Motor Vehicles Taxation Act, 1936, has taken the place of the enactments which empowered the local bodies to tax motor vehicles. The compensation payable to local bodies for the loss of their income had been provided under this head with effect from 1937-38. The surplus of the receipts over compensation etc., is to be partly disbursed among local bodies and partly devoted to the improvement of the provincial roads. It has been decided to distribute the surplus of the receipts over compensation when the actuals are available *i.e.*, a year after and this accounts for the decrease in the revised and the increase in the budget.

XIII—Other Taxes and duties.

License fees realised under the Cinema Act, fees for testing cinema installations and fees for testin g of lightn ng conductors have hitherto been credited to the heads " XXXVI—M iscellaneous Departments " and " XLVI—Miscellaneous ". According to the rece nt classification by the audit authorities these fees should be credited to this new head. Receipts during the year 1938-39 are estimated at Rs.900 only.

15D.—Miscellaneous Railway Expenditure

(GRANT No. 7)

—	Actuals 1934-35	Actuals 1935-36	Actuals 1936-37	Budget 1937-38	Revised 1937-38	Budget 1938-39
1	2	3	4	5	6	7
				Rs.	Rs.	Rs.
Miscellaneous Railway expenditure ...	...	...	...	25	25	25

The expenditure under this head represents survey charges and travelling allowance of the members of the Railway Advisory Board and the Selection Committee for the selection of candidates for the superior railway services examination. As no survey work is likely to be undertaken during the current and next financial years and as no new appointments are in view no provision has been made in the revised and budget for the purpose. The current year's provision of Rs. 25 represents the proportionate share of the pension of a late sub-assistant surgeon in respect of his service under the Jorhat Provincial Railway and has been repeated both in the revised and the budget.

18B.—Navigation, Embankment and Drainage Works—(Excluding charges for establishment and tools and plant)

(GRANT No. 8.)

	Actuals			Budget 1937-38	Revised 1937-38	Budget 1938-39
	1934-35	1935-36	1936-37			
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Original works, extensions and improvements.	3	11	6	6	5	6
Maintenance and repairs	38	26	38	35	35	35
Grants-in-aid	6	6	6	6	6	6
Establishment	...	...	1	...	1	...
Pensionary charges from other Government Departments.	1	1	1	1	1	1
Total	48	44	52	48	48	48

Original works, extensions and improvements.—The revised and the budget generally follow the original budget for 1937-38. The provision in the budget for 1938-39 is the same as that of the year 1937-38. Certain protection works have been completed while others are still in progress.

Maintenance and repairs.—The revised and the budget follow the sanctioned estimate for the current year and are based on the average expenditure of the last three years.

Grants-in-aid.—The expenditure under this head represents the usual annual contribution of Rs.5,000 to the River Steam Navigation Company, Limited, for the improvement of navigable channels, and the annual grant of Rs.800 payable to the Nowgong Municipal Board for the maintenance of bunds and palisades in the Kallang river to protect the town from erosion.

Pensionary charges from other Government Departments.—The expenditure under this head represents the pensionary charges on Navigation, Embankment and Drainage Works from other Government Departments. The revised and the budget follow the current year's sanctioned estimate and call for no remark.

XX—Interest and 22—Interest on debt and other obligations

Revenue

—	Actuals 1934-35	Actuals 1935-36	Actuals 1936-37	Budget, 1937-38	Revised, 1937-38	Budget, 1938-39
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs	Trs.
Interest on loans and advances by the Provincial Government.	28	52	44	76	49	55
Interest on other accounts	...	1	...	...	...	...
Total	28	53	44	76	49	55

Expenditure

—	Actuals 1934-35	Actuals 1935-36	Actuals 1936-37	Budget, 1937-38	Revised, 1937-38	Budget, 1938-39
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Interest payable to the Provincial Loans Funds.	6,39	7,60	8,30	...	...	...
Interest on ordinary debt	...	...	...	87	46	1,34
Interest on unfunded debt—State provident Funds.	...	...	...	3,73	3,65	4,00
Deduct—Interest transferred to Commercial Departments—						
(1) Forest	—55	—52	—54	...	...	...
(2) Railways	—44	—44	—44	...	...	...
(3) Pensions	—86	—94	—96	—1,00	—93	—94
Total	4,54	5,70	6,36	3,60	3,18	4,40

Revenue

The revenue under this head represents mainly the interest received by Government on advances and loans granted from the provincial revenues details of which are given in the Provincial Advances and Loan Account. Up to the year 1936-37 the province was only responsible for the grant of loans to local bodies, agriculturists, co-operative societies, land mortgage banks and minor industries. With the advent of provincial autonomy, however, Government have also become responsible for the grant of advances for the purchase of conveyances, the construction and purchase of houses, etc., the liabilities of its servants on the 31st March 1937 to the Government of India becoming an asset of the provincial Government.

Expenditure

Interest on ordinary debt.—The deficit at the end of the year 1936-37 amounted to Trs.30,65 against Trs.46,78 anticipated in the revised for 1936-37, which the Government of India kindly sanctioned as a short term loan to be repaid within 18 months of the advent of provincial autonomy, at the interest of 1½ per cent. per annum against 2 per cent. per annum provisionally intimated and this accounts for the decrease in the revised. As the provincial Government will be unable to find this large sum from its current resources it has been decided to float a loan in the open market for the purpose. The budget provides for six months, interest at 1½ per cent. per annum for this short-term loan of Trs. 30,65 with the Government of India and for interest at 3½ per cent. per annum together with brokerage and commission charges for floating a loan of Trs. 35,00 in the open market.

Interest on unfunded debt—State Provident Funds.—Another result of provincial autonomy is that this Government has had to take over the liability of all provident funds of officers serving under their control. This liability amounted to

Trs.88,45 on the 1st April 1937 and the current year's sanctioned estimate provides for the interest payable on this sum as well as on deposits made by subscribers during the current year. The budget provides for interest payable on deposits estimated to amount to Trs. 95,30 on 1st April 1938 and on subscriptions during the year 1938-39.

Deduct—Interest transferred to Commercial Departments.—The *minus* figures in the statement of expenditure represent a purely paper transaction. Entries are made under "8.—Forest", " 10.—State Railways " and " 45.—Superannuation Allowances and Pensions " showing the payment of interest on the total capital expenditure on the Goalpara Forest Tramway Line, the Jorhat Provincial Railway and the commuted value of pensions respectively in order that the expenditure shown under those heads may represent the real cost of the services to the province. As in fact no payment of interest is made, those entries are cancelled by a *minus* entry under this head. The Government of India have discontinued the system of forest capital accounts with effect from the 1st April 1937 and the Jorhat Provincial Railway has become a Federal subject under provincial autonomy. Hence no *minus* figure appears under Forest and Railway in the current as well as next year's budget.

23.—Appropriation for reduction or avoidance of debt

	Actuals			Budget 1937-38	Revised 1937-38	Budget 1938-39
	1934-35	1935-36	1936-37			
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Appropriation for reduction or avoidance of debt	...	10,40	10,46	...	...	...

Under the head is shown the amount appropriated from revenue towards the repayment of loans. The actuals show the repayments towards the principal of the advances taken from the Provincial Loans Fund till 31st March 1936.

As stated in the budget memorandum for 1937-38, the province has been relieved, as from the closing of accounts on the 31st March 1937, of all liabilities in respect of all sums due to the Government of India on the 31st March 1937 on account of loans and advances taken from the Provincial Loans Fund previous to 1st April 1936.

In the note presented to the Assembly at the last December Session (Appendix B) it was explained that the accounts for the year 1936-37 resulted in a deficit closing balance of Trs.30,65 and a temporary loan of this amount had been sanctioned by the Government of India bearing interest at $1\frac{1}{2}$ per cent. As it is not possible to repay this sum from the ordinary revenues it has been decided to float a loan of Trs.35,00 in the open market for the purpose. Necessary provision for these amounts appears on the capital receipt and expenditure sides and no provision is, therefore, necessary under this head.

25—General Administration.

(GRANT No. 9)

—	Actuals 1934-35	Actuals 1935-36	Actuals 1936-37	Budget 1937-38	Revised 1937-38	Budget 1938-39
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Heads of Province and Ministers ...	3,87	3,96	4,09	4,26	4,09	4,10
Legislative Bodies	48	63	1,38	1,67	3,05	2,97
Secretariat and headquarters establishments.	4,14	5,01	4,85	6,29	6,14	6,46
Commissioners	1,54	1,63	1,59	78	1,54	1,57
District Administration	14,46	15,09	16,39	16,87	16,47	17,02
Miscellaneous	10	10	10	38	38	33
Loss by Exchange	...	—1	—1	...	...	...
Works	2	1		...	...	...
Charges in England	...	...	...	1,99	2,18	1,53
Total	24,61	26,42	28,39	32,24	33,85	33,98

Expenditure

Heads of Province and Ministers.—The charges on account of His Excellency the Governor, his staff and household and his Secretarial staff and Ministers are shown under this head. The decrease of Trs.17 in the revised is mainly due to smaller expenditure in tour expenses owing to less touring by His Excellency and in staff and household owing to the post of the Aide-de-camp remaining vacant for a certain period.

The budget generally follows the current year's sanctioned grant and shows a decrease of Trs.16 which is the result of the following variations:—

(1) Full year's provision required under the Government of India Act, 1935, for the Secretarial Staff of the Governor against 11 months in the current year and to additional clerical staff	+Trs. 9
(2) Smaller provision for tour expenses of His Excellency the Governor and no provision being required for charges admissible on a change of Governor as in the current year	—Trs. 6
(3) Replacement of the two members of the Executive Council and two Ministers on Rs. 3,500 per mensem each under the old Constitution, whose pay for March 1937 was provided in the current year's budget by 5 Ministers on lower rates of pay fixed by the Legislatures ...	—Trs. 19
	Net —Trs. 16

Legislative Bodies.—The increase of Trs.1,38 in the revised is mainly due to increased expenditure on travelling allowance owing to a larger number of sessions of the Legislatures being held than originally anticipated (Trs.14) and to provision being made for the Members' salaries in the anticipation that the Members' Emoluments and Allowances Bill will be passed at the present budget session of the Legislatures (Trs.1,25).

The budget generally follows the revised and provides for the two Legislatures with the necessary office staffs. The decrease of Trs.8 is mainly due to smaller provision for travelling allowance as it is anticipated that there will be no winter session as in the current year.

Secretariat and headquarters establishment.—Under this head is shown the charges on account of the Civil Secretariat, the offices of the Director of Land Records and the Examiner, Local Accounts, the Public Service Commission and the Revenue Tribunal.

The decrease of Trs.15 in the revised is mainly due to smaller charges on account of special officers in the Secretariat and to the transfer of certain clerks from the Civil Secretariat to the Governor Secretariat, their places being filled up by clerks on the minimum pay.

The increase of Trs.17 in the budget over the current year's sanctioned estimate is due mainly to the (1) full year's provision for the Public Service Commission (Trs.8) and the Revenue Tribunal (Trs.3) against 11 months in the current year and (2) to provision being made for a Deputy Secretary in the Education and Local Self-Government Department and for additional clerical staff required to cope with increased work in the Secretariat as a result of the new constitution (Trs.7), partly counterbalanced by a decrease of Trs.1 in the budget of the Examiner, Local Accounts, who is due to retire during the year.

Commissioners.—The increase both in the revised and the budget is due to the fact that provision for a full year for the Commissioners' staff, which was refused by the Assembly, has been made pending the decision of the Secretary of State for India on the proposal of this Government for the abolition of one of the posts of Commissioner. This sum is included under section 78(2) of the Government of India Act, 1935, as necessary for the due discharge of the special responsibilities of His Excellency the Governor.

District Administration.—The decrease of Trs.40 in the revised is mainly due to more officers going on leave out of India than was anticipated when the budget was framed.

The budget shows an increase of Trs.15 over the sanctioned estimate for the current year and is mainly due (1) to the appointment of additional clerical staff in district offices to cope with increased work and to increments (Trs.10) and (2) to increased provision for travelling allowance of officers on the basis of actuals (Trs.5).

Miscellaneous.—The provision under this head represents the discretionary grants placed at the disposal of His Excellency the Governor, the Ministers and the Commissioners, etc. The revised follows the current year's sanctioned grants.

The budget includes the discretionary grants of His Excellency the Governor (Trs.10) and of the Hon'ble Ministers at the rate of Rs.2,500 each (Trs.12½) but only (Trs.10) will be placed at the disposal of Commissioners of Divisions, etc., from the Government of India's grant for the economic development of rural areas against Trs.15 in the current year.

Charges in England.—The provision under this head represents the leave allowances of officers who spend their leave in England, sterling overseas pay and other sundry items of expenditure incurred by the High Commissioner and the Secretary of State for India on behalf of this Government (such as cost of new recruits, share cost of the High Commissioner's establishment and subvention to English Universities for training of probationers, etc.)

Up to the year 1936-37 these charges appeared under a separate demand "Expenditure in England" but owing to a change of classification they now appear under the respective departmental budgets. The expenditure under this head relates mainly to the Indian Civil Service and other officers doing general administration work.

The expenditure depends largely on the number of officers who go on leave to England and the increase in the revised is due to more officers going on leave out of India than was anticipated when the original budget for the current year was framed. The budget for 1938-39 has been framed in the light of the latest information received about officers who intend to go on leave.

XXI and 27.—Administration of Justice

(GRANT No. 10)

Revenue

	Actuals 1934-35	Actuals 1935-36	Actuals 1936-37	Budget 1937-38	Revised 1937-38	Budget 1938-39
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Sale-proceeds of unclaimed and escheated property.	6	6	5	6	6	6
Court-fees realised in cash ...	9	12	13	13	14	14
General fees, fines, and forfeitures ...	1,44	1,56	1,58	1,61	1,52	1,52
Pleadership Examination fees ...	1	1	1	1	1	1
Miscellaneous fees and fines ...	13	13	14	13	13	13
Recoveries of overpayments	...	...	2	...	1	1
Miscellaneous	1	1	1	1	1	1
Total ...	1,74	1,89	1,94	1,95	1,88	1,88
Deduct—Refunds ...	—14	—10	—7	—9	—8	—8
Net total ...	1,60	1,79	1,87	1,86	1,80	1,80

Expenditure

	Actuals 1934-35	Actuals 1935-36	Actuals 1936-37	Budget 1937-38	Revised 1937-38	Budget 1938-39
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Calcutta High Court (share cost) ...	79	2,17	1,31	1,31	1,31	1,31
Law officers—						
English Law officers	...	...	...	...	6	4
Legal Remembrancer, etc.	34	31	31	30	31	30
Muffasil Establishment	73	77	50	56	55	51
Deduct—Recoveries from Central Government for services rendered.	—4	—3	—3	—4	—4	—4
Total ...	1,03	1,05	78	82	88	81
Administrator General	2	2	2	2	2	2
Civil and Sessions Courts—						
District and Sessions Judges ...	4,54	4,47	4,16	4,21	4,01	4,04
Deputy Commissioners' Civil Courts Establishment.	37	39	40	41	39	41
Subdivisional Civil Court Establishment	16	18	17	18	17	17
Process-serving Establishment ...	49	49	47	46	45	46
Total ...	5,56	5,53	5,20	5,26	5,02	5,08
Special Tribunal	4	1	...	...	...	...
Criminal Courts	2,43	2,56	2,41	2,45	2,30	2,35
Charges in England	...	...	...	21	39	14
Grand total ...	9,87	11,34	9,72	10,07	9,92	9,71

Revenue

The principal item of receipts is "General fees, fines and forfeitures". The slight fall of receipts in the revised is due to a decrease in magisterial fines.

The budget follows the revised and calls for no remarks.

Expenditure

Calcutta High Court.—The provision under this head represents the share cost of the maintenance of the Calcutta High Court. The revised and the budget provide for payment of the annual contribution according to the calculation fixed by the award of the arbitrator appointed to settle the dispute between this Government and the Bengal Government as to the amount payable.

Law Officers.—The charges under this head include the amount payable to the Government of Bengal for services rendered to this Government by certain legal officers of Bengal and their Advocate General, the cost of the office of the Legal Remembrancer, of pleaders engaged on behalf of Government and of the mufassil Government pleaders and public prosecutors, etc.

The increase of Trs. 6 in the revised over the sanctioned estimate for the current year is mainly due to the travelling allowance and fees of the Advocate General for his journey from Calcutta to Shillong and back during the last August-September Session of the Assembly. The budget generally follows the revised and the decrease of Trs.7 is due to smaller provisions (1) for the Advocate General (Trs. 2) and (2) under fees to pleaders as a result of the drop in the number of cases (Trs. 2) and to a smaller contribution to the Government of Bengal on account of services rendered by their law officers (Trs. 3).

Administrator General.—The provision under this head represents the pay of the clerk of the Administrator General and Official Trustee.

Civil and Sessions Courts.—The decrease of Trs. 24 in the revised as compared with the sanctioned estimate for the current year is mainly due to the appointment of a junior officer as Judge in the Assam Valley Division and to smaller expenditure under the heads "Allowances to assessors and jurors" and "Diet and road money to witnesses" as a result of a drop in the number of cases (Trs. 20) and to petty savings under various other heads (Trs. 4). The budget generally follows the revised and allows a slight increase for normal expansion.

Criminal Courts.—The fall of Trs. 15 in the revised is partly due to smaller expenditure for "Diet and road money to witnesses" following a drop in the number of criminal cases (Trs. 10) and partly to retirement of clerks on maximum pay (Trs. 5). The budget follows the revised and allows a slight increase for normal expansion.

Charges in England.—The provision represents the leave allowances of officers who spend their leave in England and sterling overseas pay. The expenditure depends largely on the number of officers who go on leave in England. The increase in the revised and the decrease in the budget are based on the latest information received about officers drawing their leave salaries, etc., in England.

XXII and 28.—Jails and Convict Settlements

(GRANT No. 11)

Revenue

1	Actuals 1934-35	1935-36	1936-37	Revised, 1937-38	Budget, 1937-38	Budget, 1938-39
	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Jails	6	6	5	6	5	5
Jail manufactures	49	61	48	58	47	36
Recoveries of overpayments ...	...	...	1	...	...	...
Deduct—Refunds	...	...	—1	...	...	...
Total	55	67	53	64	52	41

Expenditure

1	Actuals 1934-35	1935-36	1936-37	Budget, 1937-38	Revised, 1937-38	Budget, 1938-39
	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Jails	4,64	4,78	4,73	4,49	4,30	4,52
Jail manufactures	18	20	26	20	23	26
Works	27	20	25	21	21	22
Total ...	5,09	5,18	5,24	4,90	4,74	5,00

Revenue

The main source of receipts under this head is "sale-proceeds of articles manufactured in jails and supplied to the public." Receipts under this head are uncertain. The decrease in the revised is based on the progress of actuals and the further fall in the budget is due to the decision of Government to abolish the *ghani* system of oil manufacture in jails.

Expenditure

Jails.—The provision under this head represents the charges on account of (1) Superintendence, (2) District Jails, (3) Lock-ups and (4) contribution to other Governments for maintenance of long-term prisoners.

As explained in the memorandum on the current year's budget the charges on account of the Inspector-General of Civil Hospitals and Prisons and his office is now entirely debited to the head " Medical."

The decrease of Trs. 19 in the revised is mainly due to the fall in the cost of ' rations ' owing to prices not rising as much as anticipated (Trs. 12) and to the observance of economy under other heads (Trs. 7).

The budget shows an increase of Trs. 3 over the sanctioned estimate for the current year and this is mainly due to the revision of municipal taxes in Sylhet (Trs. 2) and to the inclusion of a provision of Trs. 1 for a grant-in-aid to the discharged prisoners' fund (a new scheme) details of which are given in Appendix A.

Jail manufactures.—The increase of Trs. 3 in the revised and of Trs.6 in the budget is due to smaller provision for recoveries from the sale of jail products based on the progress of actuals.

Works.—The cost of buildings constructed and repaired departmentally is shown under this head. The revised follows the original estimate for 1937-38. There are many urgent projects pending for provision of funds and the budget provides only for those which are considered to be absolutely and imperatively necessary.

XXIII and 29.—Police

(GRANT NO. 12)

Revenue

—	Actuals			Budget, 1937-38	Revised, 1937-38	Budget, 1938-39
	1934-35	1935-36	1936-37			
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Receipts from the General Police Fund	...	...	...	5	...	...
Collection of payments for services rendered.	1	2	4	1	2	2
Contribution for Railway Police ...	33	33	32	...	...	...
Fees, fines and forfeitures	4	2	2	3	2	2
Cash receipts under the Arms Act of 1878	...	1	2	1	2	2
Miscellaneous	1,21	1,24	1,21	5	3	3
Recoveries on account of pay and other direct charges.	...	...	...	...	7	7
Recoveries of overpayments ...	3	4	4	2	3	3
Deduct—Refunds	—1	—2	...	...	...	...
Total	1,61	1,64	1,65	17	19	19

Expenditure

—	Actuals			Budget, 1937-38	Revised, 1937-38	Budget, 1938-39
	1934-35	1935-36	1936-37			
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Superintendence	88	89	86	77	76	75
Criminal Investigation Department ...	2,25	2,60	2,37	1,77	2,05	1,64
District Executive Force	21,70	20,98	21,58	21,69	21,47	21,60
Training school	10	13	12	13	12	18
Village Police	1	1	1	1	1	1
Railway Police	1,06	96	99	64	69	64
Cattle Pounds	1	1	1	1	1	1
Transfer to the General Police Fund ...	...	...	...	1	1	...
Miscellaneous	...	...	...	...	...	...
Works	48	63	81	57	79	61
Special Police	3,05	3,34	3,42	4,69	4,50	4,87
Charges in England	...	...	...	76	83	49
Total	29,54	29,55	30,17	31,05	31,24	30,80

Revenue

The revised and the budget generally follow the current year's original estimate and allows a slight increase on the basis of actuals. The decrease as compared with the actuals of previous years is due to (1) the recoveries on account of rations supplied to the rank and file of the Assam Rifles having become a Central receipt owing to the declaration of the force as a federal one from the 1st April 1937 and (2) to the charges on account of " Order " police being borne by the Federal Railway Authority from the same date resulting in the contribution from Company railways being credited to the Federal Government.

Expenditure

Superintendence.—The small fluctuations both in the revised and the budget over the sanctioned estimate for current year are mainly due to the sudden and premature death of Mr. T. E. Furze, late Inspector-General of Police.

Criminal Investigation Department.—The increase of Trs. 28 in the revised is mainly due to the pay drawn up to August 1937 by the temporary staff, the provision for which was refused by the Assembly at the last budget session.

The budget generally follows the revised and includes no provision for the pay and travelling allowance of the temporary staff, which was discharged according to the wishes of the Assembly.

District Executive Force.—The revised shows a decrease of Trs. 22 due mainly to more officers going on leave out of India than was anticipated (Trs. 7), vacancies in the force (Trs. 13), and smaller expenditure on contingencies due to the observance of economy (Trs. 2).

The decrease of Trs. 9 in the budget is mainly due to a smaller provision for deferred pay of the police force on the basis of requirements (Trs.14), to the new rates of pay sanctioned in 1932 for police inspectors and sub-inspectors now beginning to have effect (Trs. 19), and smaller provision for cost of passages (Trs.4) partly counterbalanced by increased provision under " Pay of officers " owing to a lesser number of officers proceeding on leave out of India (Trs. 12), for annual increments (Trs. 14) and allowances (Trs. 2) on the basis of actuals.

Training School.—This represents the contribution payable to Bengal for training of police officers at the Sardah Training College. The revised follows the original estimate for current year. The increase of Trs. 5 in the budget is due to the increase in the number of officers to be sent for training owing to the large number of vacancies in the rank of sub-inspector.

Village Police.—This represents rewards to *panchayats*. The revised and the budget follow the original estimate for current year and call for no remarks.

Railway Police.—The increase of Trs. 5 in the revised is mainly due to the posting of officers on higher rates of pay. The budget generally follows the current year's sanctioned estimate and calls for no remarks.

Cattle Pounds.—The revised and the budget follow the original estimate for current year and call for no remarks.

Works.—The provision under this head represents the cost of construction and repairs of all departmental buildings in the Police Department. The increase in the revised is due to increased expenditure on departmental construction of buildings.

The budget provides an increase of Trs. 5 for works which are urgently and imperatively necessary. Police buildings practically all over the province are in a state of decay and attempts are being made to replace them gradually by departmental construction.

Special Police.—The Assam Rifles became a federal force with effect from 1st April 1937 and this Government will bear 15/55ths of the total cost *plus* the cost of all works in the Lushai Hills, Garo Hills and Happy Valley. The provision represents this Government's share of such expenditure. The decrease in the revised is due to vacancies in the rank and file of the force. The budget shows an increase of Trs. 18 over the sanctioned estimate for the current year and is mainly due to the re-armament of the 4th Battalion with high velocity rifles. The present arms have been condemned and it is absolutely essential that they should be replaced. The other battalions have already been rearmed.

Charges in England.—The provision repesents leave salary drawn in England and sterling overseas pay. The increased in the revised is mainly due to more officers going on leave in England than was anticipated. The budget has been framed in the light of the latest information received about officers who intend to go on leave during the budget year.

30.—Ports and Pilotage

(GRANT No. 13)

Expenditure

——	Actuals			Budget, 1937-38	Revised, 1937-38	Budget, 1938-39
	1934-35	1935-36	1936-37			
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Purchase of marine stores and coal for the building, repairs and outfit of ships and vessels.	3	4	1	3	1	4
Pilotage and pilot establishment ...	3	3	3	3	3	3
Subsidies to steam boat companies ...	4	4	4	4	4	4
State Yacht establishment	3	11	2	2	2	2
Purchase and hire of ships and vessels ...	4	1	...	...	...	...
Total ...	17	23	10	12	10	13

Purchase of marine stores and coal for the building, repairs and outfit of ships and vessels.—The decrease in the revised is mainly due to smaller outlay on ordinary annual repairs to the State Yacht Sonamukhi maintained for the touring of His Excellency the Governor. The increase in the budget is due to provisions for the renewal of the electric installation and to dry-docking of the State Yacht.

Pilotage and Pilot Establishment.—Up till 1936-37 a subsidy of Rs.3,000 was paid to the River Steam Navigation Company for piloting Government vessels in Assam. As a measure of economy a slight reduction to Rs.2,900 has been made in the subsidy for 1937-38 and this figure has been repeated both in the revised and the budget.

Subsidies to Steam Boat Companies.—The usual provision of Rs.3,600 as an annual contribution to the River Steam Navigation Company, Limited, for the maintenance of a Steamer Service between Tezpur and Silghat has been repeated both in the revised and the budget.

State Yacht Establishment.—The current year's provision for the staff of the State Yacht Somamukhi maintained for the touring of His Excellency the Governor has been repeated both in the revised and the budget.

36.—Scientific Departments

(GRANT No. 14)

Expenditure

	Actuals 1934-35	1935-36	1936-37	Budget, 1937-38	Revised, 1937-38	Budget, 1938-39
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Donations to Scientific Societies ...	3	3	4	4	4	4
Museums	...	...	...	10	10	...
Total ...	3	3	4	14	14	4

Donations to Scientific Societies.—The budget for 1937-38 included a provision of Rs. 1,900 (Rs. 700 as the recurring grant and Rs. 1,200 for the continuance of the training of the Curator) as a contribution to the Kamrup Anusandhan Society and the reduced grant of Rs. 1,800 to the Indian Tea Association. The revised and next year's budget follow the current year's provision and call for no remarks.

Museums.—The normal provision under this head is Rs. 100 as remuneration to a clerk for carrying on the correspondence of the Coin Cabinet. In addition, the budget for 1937-38 included a provision of Rs. 400 for the purchase of certain Assamese coins which were placed on sale in England and another provision of Trs. 10 for a grant-in-aid to the Assam Museum Board for the construction of a Provincial Museum at Gauhati. The revised follows the original estimate and calls for no remarks.

In the budget for 1938-39 provision has been made only for the normal expenditure of Rs. 100 as remuneration to the clerk.

XXVI and 37.—Education

(GRANTS Nos. 15 AND 16)

Revenue

1	Actuals 1934-35 (2)	Actuals 1935-36 (3)	Actuals 1936-37 (4)	Budget, 1937-38 (5)	Revised, 1937-38 (6)	Budget, 1938-39 (7)
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
University...	1,21	1,22	1,21	1,25	1,30	1,30
Secondary...	1,91	1,98	2,03	2,05	2,05	2,10
Special	4	4	4	4	4	4
General	29	31	36	36	36	37
Deduct—Refunds	—1	—1	—1	—1	—1	—1
Total	3,44	3,54	3,63	3,69	3,74	3,80

Expenditure

1	Actuals 1934-35 (2)	Actuals 1935-36 (3)	Actuals 1936-37 (4)	Budget, 1937-38 (5)	Revised, 1937-38 (6)	Budget, 1938-39 (7)
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
European and Anglo-Indian Education	77	80	85	88	86	83
Education (other than European and Anglo-Indian)—						
University...	4,25	4,55	4,70	4,81	4,71	4,75
Secondary...	10,41	10,94	11,46	11,54	11,64	11,81
Primary	9,02	9,63	9,67	10,24	10,26	10,35
Special	1,63	1,67	1,73	1,90	1,81	1,97
General	5,60	6,00	6,25	6,17	6,19	6,29
Charges in England ...	...	...	...	19	24	27
Total Education (other than European).	30,91	32,79	33,81	34,85	34,85	35,44

Revenue

University.—This represents fees from Government arts and professional colleges. The increase both in the revised and the next year's budget are based on the progress of actuals and is due to the fact that there is no restriction now on admissions.

Secondary.—Fees and fines from high, middle english, middle vernacular and European and Anglo-Indian schools are credited to this head. The revised follows the current year's budget and calls for no remarks. Increase in enrolment accounts for the increase in the budget.

Special.—Fees and fines from normal or training schools and madrasas are credited to this head. The revised and the budget follow the original estimate for 1937-38 and call for no remark.

General.—Sale-proceeds of books, stores and materials, transfer fees, rent of boarding houses, scholarship examination fees and other miscellaneous fees (*e.g.*, fees for electric supply and *punka* fees, etc.) are credited to this head. The revised follows the original estimate. Owing to the electrification of certain school buildings and boarding houses, etc., the receipts under the head "Rent of boarding houses" are gradually expanding and this accounts for the slight increase in the budget.

European and Anglo-Indian Education.—The decrease in the revised is due mainly to les expenditure under boarding charges. The omission of the non-recurring grant of Trs. 4 made in the current year under "Direct grants to non-Government Secondary Schools", for capital expenditure in Anglo-Indian and European Schools and of Trs. 1 under the provision for leave salary to be drawn in England accounts for the decrease of Trs. 5 in next year's budget. The budget, however, includes a new provision of Rs. 600 under "Scholarships" (*vide* Appendix A).

Education (other than European).—

University.—This head is sub-divided as follows :—

	Budget, 1937-38	Revised, 1937-38	Budget, 1938-39
	Trs.	Trs.	Trs.
(1) Government Arts Colleges ...	4,26	4,23	4,32
(2) Grants to non-Government Arts Colleges.	6	6	9
(3) Government Professional Colleges ...	34	27	34
(4) Works	15	15	...
Total	4,81	4,71	4,75

Government Arts Colleges.—The decrease of Trs. 3 in the revised is mainly due to the appointment of an officer on the minimum pay in the place of Mr. Thomas, Professor of the Cotton College, Gauhati, appointed Secretary to the Public Service Commission.

The increase of Trs. 6 in the budget, as compared with original estimate for 1937-38, is due to (1) provision for tutors to meet the increased enrolment (Rs. 2,700), (2) provision being made for the purchase of apparatus for training in practical astronomy necessitated by the new regulations of the Calcutta University (Trs. 3) and (3) increased rates and taxes (Trs. 1). The budget also includes the following new schemes—

	Rs.
(*a*) Appointment of a lecturer in Assamese in the Cotton College ...	1,400
(*b*) Contribution to the Calcutta University for the appointment of a lecturer in Assamese	1,200

but this increase has been counterbalanced by smaller expenditure under "Pay of officers (Charged) " owing to the probable departure on leave out of India of the permanent Principal of the Cotton College and the consequent arrangement in his place.

Grants to non-Government Arts Colleges.—The budget and revised for 1937-38 provide for the annual recurring grant of Rs. 3,600 sanctioned in 1936-37 for the Lady Keane Girls' Intermediate College, Shillong and Rs.2,400 for non-Government Arts Colleges.

The budget for 1938-39 includes in addition two new items details of which are given in Appendix A, *viz.*, Rs.1,800 for increasing the grants to Jorhat, Silchar and Habiganj colleges and Rs. 1,200 for a grant-in-aid to the college Department of St. Mary's college, Shillong.

Government Professional Colleges.—Charges on account of (1) Earle Law College, (2) Contribution to St. Edmund's College for training of teachers and (3) contribution to Bengal for training in the Engineering Colleges, Dacca and Sibpur, are shown under this head. The decrease of Trs.7 in the revised is due to the decision of the Government of Bengal to receive yearly in arrears the contribution payable for Assam students in the Engineering Colleges on the basis of the actual expenditure. The budget follows the estimate for the current year but includes a provision of Rs.1,000 for a new item *viz.*, a non-recurring grant to the St. Edmund's College for equipment for the B. T. Classes (Appendix A) counterbalanced by a decrease of Trs. 1 under "Law College" owing to the appointment of a new Principal on a lower rate of pay.

Works.—The original budget for the current year provided Rs.14,500 for a hostel for the accommodation of teachers in the St. Edmund's Training College, Shillong, which will be spent in full.

In the budget the normal provision of Rs.100 for annual repairs only has been made.

Secondary.—This head is sub-divided as follows :—

	Budget, 1937-38	Revised, 1937-38	Budget, 1938-39
1	2	3	4
	Trs.	Trs.	Trs.
(1) Government Secondary Schools	8,87	8,97	9,03
(2) Direct grants to non-Government Secondary Schools ...	2,15	2,15	2,30
(3) Grants to Local bodies for Secondary Schools	36	36	36
(4) Works	16	16	12
Total	11,54	11,64	11,81

Government Secondary Schools.—The increase in the revised is mainly due to the fact that the lump deduction of Trs. 22 for probable savings under "Pay of Establishment" of Secondary Schools for boys proved excessive. The increase is counterbalanced to some extent by a saving of Rs. 4,398 provided for the splitting up of the Shillong Government High School which was held up for various reasons and other petty savings.

The increase of Trs.16 in the budget for 1938-39 over the original estimate for 1937-38 is mainly due to annual increments (Trs. 10), smaller lump deduction for probable savings (Trs. 1), provision for two posts of english teachers in class III for Sunamganj High School for opening of two new sections (Rs. 1,500), an increased provision under contingencies for boys' high schools (Trs. 1), provision for a physical instructor for girls' schools in class III of Assam School Service (Rs. 825) and to new schemes totalling Rs.1,838, *viz*.—(1) appointment of a manual instructor for the Dibrugarh High School (Rs. 88), (2) staffing of Government girls' high schools (Rs.760) and (3) staffing of middle english schools for boys (Rs.990) details of which are given in Appendix A.

Direct grants to non-Government Secondary Schools.—The revised follows the current year's original budget and calls for no remark.

The increase of Trs. 15 in the next year's budget is the net result of provision being made for a whole year against six months in the current year for new schools to be brought on to the aided lists and for giving grants to certain deserving schools (Trs. 20) and the omission of the non-recurring provision of Trs. 5 for buildings and furniture grants to aided schools.

Grants to local bodies for secondary schools.—The revised and the budget follow the original estimate for 1937-38 and call for no remarks.

Works.—The revised follows the current year's budget and calls for no remarks.

The budget provides Trs. 11 for ordinary repairs to departmental buildings and also a sum of Trs. 1 (a new item—*vide* Appendix A) for petty works in connection with the transfer of the settlement office building at Nowgong to the Dawson Aided High School.

Primary.—As compared with the original estimate the increase in the revised (Trs. 2) is small and is due to the deduction for probable savings under "Pay of Establishment" having proved excessive.

The increase of Trs.11 in the budget over the current year's original estimate is due to a provision of Trs. 12 for recurring grants to local bodies for expansion of primary education (a new item—*vide* Appendix A), counterbalanced by a smaller provision (Trs. 1) under non-recurring grants for buildings, etc., to non-Government primary schools. The budget also provides Rs.480 for the following new scheme :—

		Rs.
Establishment of 4 "B Class" Tea Garden Schools	...	480

Special.—The figures under the different minor heads are given below :—

	Budget, 1937-38	Revised, 1937-38	Budget, 1938-39
1	2	3	4
	Trs.	Trs.	Trs.
Government special schools	1,04	95	1,10
Direct grants to non-Government special schools	65	65	66
Grants to local bodies for special education	20	20	20
Works	1	1	1
Total	1,90	1,81	1,97

Government Special Schools.—Charges on account of (1) Normal or Training Schools, (2) Institution for higher Sanskrit learning, (3) Contribution to other Governments for seats, etc. in Engineering Schools, (4) Madrassas and (5) Share cost for the maintenance of the Hazaribagh Reformatory School are shown here. The decrease of Trs.9 in the revised is mainly due to less expenditure for pay of establishment under Normal Schools owing to the retirement of senior officers (Trs. 4), non-utilisation of the amount provided as a contribution to the Bengal Government for students reading in Engineering Schools owing to a decision that adjustment will be made in the following year on the basis of actuals and a smaller amount being required for allowances to those students (Trs. 3), and a decrease in this Government's share of the cost of maintenance of the Hazaribagh Reformatory School (Trs.1).

The increase of Trs. 6 in the budget as compared with the original estimate for 1937-38 is due to full provision having been made for the pay of officers and establishment in connection with the opening of Title Classes in the Sylhet Madrassa and to periodical increments.

Direct grants to non-Government Special Schools.—The revised follows the original estimate and calls for no remarks.

The budget omits the non-recurring provision of Trs. 3 made in the current year for building grants but provides for the following new schemes, details of which are given in Appendix A—

	Rs.
(1) For giving additional grants to the Madrassas and also new grants to aided Madrassas.	3,000 recurring.
(2) Grants for construction or repairs to buildings.	1,500 non-recurring.

Grants to local bodies for special education.—The revised and the budget follow the original estimate for 1937-38 and call for no remarks.

Works.—Both the revised and the budget follow the original estimate for 1937-38 and provide only for repairs to departmental buildings.

General.—This head is sub-divided as follows :—

	Budget, 1937-38	Revised, 1937-38	Budget, 1938-39
1	2	3	4
	Trs.	Trs.	Trs.
Direction	99	94	95
Inspection	3,39	3,44	3,52
Scholarships	1,26	1,29	1,29
Miscellaneous	52	51	52
Works	1	1	1
Total	6,17	6,19	6,29

Direction.—The decrease of Trs. 5 in the revised is due mainly to non-utilisation of the provision for the preparation of the quinquennial report on education in view of the fact that the work was taken up by the Director of Public Instruction himself instead of by a special officer for whom provision was made. The increase of Trs. 1, in the budget as compared with the revised is mainly due to periodical increments.

Inspection.—The increase of Trs. 5 in the revised is chiefly due to the lump deduction for probable savings under pay of establishment having proved excessive.

The increase of Trs. 8 in the budget, as compared with the revised estimate for 1937-38 is due to periodical increments (Trs. 8), provision for the special pay of the second Inspector of Schools, (Trs.1), and increased provision for allowances and contingencies (Trs. 2) as a result of increased work, counterbalanced by a smaller provision for temporary establishment and deputation of sub-inspectors of schools for training (Trs. 3).

Scholarships.—The increase of Trs. 3, both in the revised and the budget is due to necessity for more scholarships in the non-excluded areas and to provision being made for a full year's expenditure for the new scholarships sanctioned in the current year.

Miscellaneous.—The decrease of Trs. 1 in the revised is due to smaller requirements under "Text Book Committee Charges". The budget shows no variation as compared with the net provision for 1937-38 but includes the following new items, details of which are given in Appendix A :—

		Rs.
(*a*) Organisation of night schools in the Assam Valley	...	500
(*b*) Production of Mikir Text Books in Assamese Script	...	800

The budget also includes a provision of Rs. 800 for development of physical education. The increase is, however, counterbalanced by a smaller provision under "Text Book Committee Charges" (Trs. 2) owing to the creation of a Central Text Book Committee for which provision is now made under "Direction".

Works.—The revised and the budget follow the original estimate and call for no remarks.

Charges in England.—The provision represents the leave allowances of officers who spend their leave in England and sterling overseas pay. Provisions both in the revised and the budget have been made in the light of the latest information received about officers drawing leave salaries, etc. and who will go on leave to England during next year.

XXVII and 38—Medical

(GRANT No. 17)

Revenue

	Actuals			Budget, 1937-38	Revised, 1937-38	Budget, 1938-39
	1934-35	1935-36	1936-37			
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Collection of payments for services rendered.	2	3	3	17	21	21
Medical School and College fees ...	8	8	8	9	8	8
Mental Hospital receipts	2	2	2	2	1	1
Sale of medicines	1	1	...	1	...	...
Contributions	1,68	1,53	1,51	1,50	1,50	1,50
Miscellaneous	3	5	6	5	6	6
Hospital receipts	4	2	5	3	5	5
Recoveries of over-payment ...	2	...	1	...	1	1
Deduct—Refunds	—2	—5	—4	—5	—4	—4
Total	1,88	1,69	1,72	1,82	1,88	1,88

Expenditure

	Actuals			Budget, 1937-38	Revised, 1937-38	Budget, 1938-39
	1934-35	1935-36	1936-37			
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Medical establishment	4,49	4,70	4,25	4,86	4,86	4,83
Hospitals and Dispensaries	5,44	5,57	5,64	5,98	6,00	6,09
Grants for medical purposes ...	71	62	47	52	45	55
Medical Schools and Colleges ...	1,55	1,48	2,11	1,41	1,35	1,44
Mental Hospital	1,06	1,11	1,13	1,14	1,15	1,15
Chemical Examiner	4	4	5	4	...	5
Works	3	2	2	3	3	3
	...	...	...	...	...	...
Charges in England	...	...	...	44	52	48
Total	13,32	13,54	13,67	14,42	14,36	14,62

Revenue

Collection of payments for services rendered.—The increase in the revised is mainly due to an increase in the contribution from the Government of India for the overseas pay of British War Reserve Officers employed in Assam owing to the reorganisation of the Indian Medical Service.

Medical School and College fees.—The slight decrease in the revised is based on the progress of actuals. The budget follows the revised and calls for no remarks.

Mental Hospital receipts.—Receipts from paying patients and proceeds of patients' labour are the main sources of revenue under this head. The revised and the budget are based on the progress of actuals.

Contributions.—Contributions paid by local bodies towards the pay of Government Sub-Assistant Surgeons lent to them are credited to this head. These are more or less fixed charges and the original estimate for the current year has been repeated both in the revised and the budget.

Miscellaneous.—Receipts under this head are uncertain. The increase in the revised and the budget are based on the progress of actuals.

Hospital receipts.—The increase both in the revised and the budget are based on the progress of actuals.

Refunds.—The revised and the budget are based on last year's actuals.

Expenditure

Medical Establishment.—This head is sub-divided as follows :—

1	Budget, 1937-38	Revised, 1937-38	Budget, 1938-39
	2	3	4
	Trs.	Trs.	Trs.
(1) Superintendence	83	85	81
(2) District Medical Officers	3,39	3,32	3,33
(3) Reserve Medical Officers	64	69	69
Total	4,86	4,86	4,83

Superintendence.—The slight increase in the revised is mainly due to the appointment of a new Inspector-General of Civil Hospitals resulting in increased expenditure for pay during joining time and transfer travelling allowance.

The decrease of Trs. 2 in the budget as compared with the original estimate for the current year is mainly due to (1) the retirement of a senior clerk (Trs. 1) and (2) smaller provision under travelling allowance based on actuals.

District Medical Officers.—The fall of Trs. 7 in the revised is mainly due to (1) a larger number of officers proceeding on leave out of India than was anticipated when the budget was framed and to the retirement of senior officers resulting in the transfer of junior officers to district medical work.

The budget generally follows the revised and the slight increase is due to increments, etc.

Reserve Medical Officers.—The increase of Trs. 5 in the revised is mainly due to the fact that no provision was made when the current year's budget was framed for one Assistant Surgeon to be entertained in the vacancy caused by the promotion of a senior officer to a Civil Surgeoncy and for the reserve Sub-Assistant Surgeons in the Frontier Tracts.

The budget generally follows the revised and calls for no comment.

Hospitals and Dispensaries.—This head is sub-divided as follows :—

	Budget, 1937-38	Revised, 1937-38	Budget, 1938-39
	Trs.	Trs.	Trs.
(1) Ordinary dispensaries	4,15	4,19	4,25
(2) Travelling „	10	9	14
(3) Leper Hospitals	10	10	10
(4) Leprosy survey	5	5	5
(5) Grants for leprosy work	8	7	5
(6) Grants to hospitals and dispensaries	1,50	1,50	1,50
Total	5,98	6,00	6,09

Ordinary Dispensaries.—The increase of Trs. 4 in the revised is due mainly to the increased expenditure on diet of patients owing to an increase in the number of indoor patients in hospitals (Trs. 5), counterbalanced by petty savings under "Pay of Establishment" (Trs.1).

The increase of Trs.10 in the budget as compared with the original estimate for the current year is mainly due to increased provision for diet of patients and medical stores owing to increase in the number of indoor patients in hospitals (Trs. 6), and the addition of a Sub-Assistant Surgeon for Kohima, and for annual increments (Trs.4), counterbalanced by petty savings under "Contingencies" (Trs.1).

The budget also provides Rs.500 (a new item—*vide* Appendix A) for clothing and bedding for the Mokokchung hospital in the Naga Hills.

Travelling dispensaries.—The fall of Trs.1 in the revised is due to smaller expenditure under various detailed heads on the basis of requirements.

The budget generally follows the original estimate for the current year and includes the following new schemes, details of which are given in Appendix A :—

		Rs.
(1) Establishment of one Travelling Dispensary in the Garo Hills District.	... ...	1,791
(2) One Itinerating Sub-Assistant Surgeon for Mokokchung Subdivision of the Naga Hills District and one medicine carrier and other incidental charges.	... ...	1,904

Leper hospitals.—The revised and the budget follow the original estimate for the current year and call for no comment.

Leprosy survey.—The revised and the budget follow the original estimate for the current year and call for no remarks.

Grants for leprosy work.—The revised follows the current year's sanctioned estimate and calls for no remarks. The decrease of Trs.3 in the budget as compared with the sanctioned estimate for the current year is due to the omission of the non-recurring grant for the establishment of a Leper Asylum at Barpeta included in the current year's budget.

Grants to hospitals and dispensaries.—The revised and the budget follow the original estimate for the current year and call for no remarks.

Grants for medical purposes.—The decrease in the revised is due to the delay in setting in motion the scheme for Government subsidized medical practitioners. The increase of Trs. 3 in the budget as compared with the original estimate for the current year is due to provision being made for a full year's expenditure on the scheme for Government subsidized medical practitioners.

Medical Schools and Colleges.—The decrease of Trs.6 in the revised is due mainly to the transfer of junior officers to the Medical School (Trs.2) and to petty savings totalling Trs.4 under "Scholarships" and "Purchase of books, etc."

The budget shows an increase of Trs.3 as compared with the original estimate for the current year and is due mainly to (1) increased contribution payable to Bengal on account of examination fees and maintenance charges of students from Assam at the Calcutta Medical College (Trs.7), (2) increased provision for College scholarships (Trs.2), and (3) provision being made for the whole year against six months in the current year for the two teachers of Hygiene and Physics and Chemistry at the Berry-White Medical School (Trs.3), partly counterbalanced by the omission of a non-recurring provision of Trs.9 made in the current year's budget under 'Contingencies' for the purchase of 19 Oinchel Zeiss G. T. C. Microscopes. The budget also provides for a new item of Rs.440 for the appointment of a laboratory assistant for the Physics and Chemistry Department of the Berry-White Medical School, Dibrugarh, details of which are given in Appendix A.

Mental Hospital.—The revised and the budget generally follow the current years's sanctioned estimate and call for no remarks.

Chemical Examiner.—This represents the share cost of the Chemical Examiner, Bengal, and his establishment for the work done on behalf of Assam. The fall in the revised is due to the mutual arrangement made with the Government of Bengal to adjust the contribution yearly in arrear on the basis of actuals. The budget provides for the usual contribution payable to Bengal.

Works.—The revised and the budget follow the sanctioned estimate for the current year and provide for departmental works.

Charges in England.—This represents the leave salary and sterling overseas pay drawn in England. The increase in the revised is mainly due to more officers going on leave out of India than was anticipated when the current year's budget was framed. The budget provides for the leave salary and the sterling overseas pay of medical officers.

XXVIII and 39.—Public Health

(GRANT No. 18)

Revenue

—	Actuals			Budget, 1937-38	Revised, 1937-38	Budget, 1938-39
	1934-35	1935-36	1936-37			
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Sale proceeds of sera and vaccine, etc.	86	1,16	1,04	1,07	1,20	1,07
Contributions	1	...	...	...	...	...
Income from endowments ...	2	2	2	2	2	2
Miscellaneous	6	7	6	7	6	6
Recoveries of overpayments ...	...	...	5	...	1	1
Contribution for economic development of rural areas :—						
(a) Water-supply	...	...	...	1,55	1,55	1,50
(b) Village sanitation ...	...	...	...	20	20	10
Deduct—Refunds	—3	—4	—3	—3	—4	—4
Total	92	1,21	1,14	2,88	3,00	2,72

Expenditure

—	Actuals			Budget, 1937-38	Revised, 1937-38	Budget, 1938-39
	1934-35	1935-36	1936-37			
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Public Health Establishment ...	1,55	1,70	3,28	3,29	3,12	3,34
Grants for Public Health purposes ...	11	19	64	1,96	1,96	1,65
Epidemic Diseases	3,48	3,61	1,65	1,97	1,78	1,99
Bacteriological Laboratories ...	12	14	13	13	12	13
Pasteur and Vaccine Institute ...	1,26	1,29	1,25	1,15	1,21	1,10
Works	17	16	15	22	22	19
Charges in England	...	...	...	7	7	25
Total ...	6,69	7,09	7,10	8,79	8,48	8,65

Revenue

The main normal source of revenue under this head is the sale proceeds of sera and vaccine. The increased demand from local bodies and the public for bacteriophage during the epidemic season accounts for the increase in the revised. In addition, as explained last year, the receipts from the grant made by the Government of India for the economic development of rural areas, hitherto accounted for under a separate deposit head, have to be brought within the purview of the legislature and shown as a debit on the capital expenditure side and a credit under this head, with a corresponding debit under the revenue expenditure head under a recent audit ruling.

The budget generally follows the current year's sanctioned estimate but allows for a smaller provision for economic development of rural areas.

Expenditure

Public Health Establishment.—The fall of Trs. 17 in the revised is due to one post of Assistant Director of Public Health remaining vacant while the permanent incumbent was officiating as Director, and to the new Director joining his appointment at a later date than was originally anticipated, and partly to unforeseen vacancies in the ordinary establishment. The budget shows an increase of Trs. 5 as compared with the original estimate for the current year and is the result of the following variations :—

(1) An increase of Trs.11 owing to the appointment of a new permanent Director of Public Health.

(2) A decrease of Trs.3 owing to the departure of an Assistant Director on leave his place being filled by an officer on lower pay.

(3) A decrease of Trs.2 under "Allowances" on the basis of actuals.

(4) A decrease of Trs.1 under "Deduct amount transferred to the Deposit of the Khasi States " representing the share cost of the staff employed in Khasi States borne by the Crown Representative Department being taken in reduction of expenditure.

Grants for Public Health purposes.—The revised follows the current year's sanctioned estimate and calls for no remarks. There is a decrease of Trs.31 in the budget as compared with the current year's sanctioned estimate, of which Trs.16 is due to the omission of the non-recurring grant to the Tezpur Municipal Board for the improvement of the water-supply in the Tezpur Mental Hospital and the Jail and the balance to a provision of Trs.1,50 on water-supply and Trs.10 on village sanitation being made from the grant for the economic development of rural areas against the current year's grants of Trs.1,55 and Trs. 20 respectively.

Epidemic diseases.—Charges in connection with malaria and epidemics, etc., are shown under this head. The fall of Trs.19 in the revised is mainly due to the saving in the provision for purchase of quinine for sale owing to a decrease in the demand (Trs.12) and for other contingencies (Trs.4), to the delay in the creation of the two additional epidemic units sanctioned in the current year (Trs.7), counterbalanced by increased expenditure on medical stores (Trs.4).

The budget generally follows the current year's sanctioned estimate and the increase of Trs.2 is the result of the following variations :—

(1)+Trs.2 under "Malaria" due to increased provision for anti-malarial measures.

(2)—Trs. 4 due to omission of non-recurring provisions made in the current year, and

(3)+Trs.4 to cover provision for the two additional epidemic units for a whole year against six months in the current year.

Bacteriological laboratories.—This represents provision for analytical work in the laboratories attached to the Pasteur Institute. The revised and the budget follow the original estimate for the current year.

Pasteur and Vaccine Institute.—The increase of Trs.6 in the revised is due to the increase of the contingent charges in connection with the preparation of bacteriophage which is covered by increased receipts (Trs.4) and other petty increases (Trs.2).

The budget shows a decrease of Trs.5 as compared with the original estimate for the current year and is mainly due to the proposed departure on leave out of India of the permanent Director of Pasteur Institute, his place being filled by an officer on lower pay (Trs.3) and petty reductions totalling Trs. 2.

Works.—This represents provision for (1) departmental construction and repair of public health buildings (injection sheds, etc.), (2) maintenance by the Public Works Department of certain drainage channels, pipe water supply, etc., (3) drainage and water works in the North Cachar Hills.

The revised follows the current year's sanctioned estimate and calls for no remarks.

The decrease of Trs.3 in the budget as compared with the original estimate for the current year is due to the omission of the non-recurring provisions for the Tura water supply (Trs.5) and construction of drains at Maibong and Dittackchera bazars of North Cachar Hills (Trs.2), counterbalanced by increased provision for extensions and improvements to the Kohima water works (Trs.4).

Charges in England.—The provision under this head represents the leave salary and the sterling overseas pay drawn in England.

The revised follows the current year's sanctioned estimate. The budget provides for leave salaries of officers who intend to go on leave out of India.

XXIX and 40.—Agriculture

(GRANT No. 19)

Revenue

	Actuals			Budget, 1937-38	Revised, 1937-38	Budget, 1938-39
	1934-35	1935-36	1936-37			
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Agricultural receipts	59	58	58	86	81	1,56
Collection of payments for services rendered	...	...	1	46	46	1
Contribution for jute propaganda ...	...	...	...	3	2	...
Contribution for economic development of rural areas.	...	...	...	65	35	...
Total ...	59	58	59	2,00	1,64	1,57

Expenditure

	Actuals			Budget, 1937-38	Revised, 1937-38	Budget, 1938-39
	1934-35	1935-36	1936-37			
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Agriculture	4,14	4,78	4,98	6,28	6,08	6,04
Works	29	22	31	54	55	19
Charges in England	...	...	...	8	8	4
Total ...	4,43	5,00	5,29	6,90	6,71	6,27

Revenue

Agricultural receipts.—The principal items of revenue under this head are "Sale of seeds, manure and other seed depot receipts", "Sale of manure and other minor farm produce" and "Other receipts". The decrease of Trs.5 in the revised is mainly due to smaller receipts under "Sale of seeds, manure and other seed depot receipts".

The budget for 1938-39 shows an increase of Trs.70 as compared with the original estimate of the current year and is mainly due to the contribution for economic development of rural areas and the grant from the Imperial Council of Agricultural Research for various schemes in Assam being shown under this head owing to change of classification by the audit authorities.

Collection of payments for services rendered.—The revised follows the sanctioned estimate for the current year. The decrease in next year's budget is due to the change of classification mentioned above.

Contribution for jute propaganda.—It is estimated that Trs.2 only will be spent during the current year out of the grant of Trs.3 and that figure has been taken for the revised. Trs.5 will be required during 1938-39 and that figure is included in the amount of Trs.1,56 under agricultural receipts.

Contribution for economic development of rural areas.—The current year's provision of Trs.65 is meant for purchase of *boro*-irrigation pumps (Trs.20), grant to Assam Livestock Association (Trs.15) and grant for livestock improvement scheme (Trs.30). As detailed schemes have not yet been finally passed the last amount of Trs.30 will not be utilized during the current year and this accounts for the decrease in the revised. It has however been provided again in next year's budget and is included in the provision of Trs.1,56 shown under "Agricultural receipts".

Expenditure

Agriculture.—The audit authorities have recently revised the classification of sub-heads under this minor head and they are shown below in accordance with the revised classification :—

Heads	Budget, 1937-38	Revised, 1937-38	Budget, 1938-39
	Trs.	Trs.	Trs.
A. Director of Agriculture	50	47	46
B. Super ntendence	1,68	1,70	1,70
C. Experimental farms	1,32	1,30	1,20
D. Agricultural experiments and research...	75	69	47
E. Subordinate and Expert Staff	1,03	1,00	83
F. Agricultural education	11	11	11
G. Botanical and public gardens	3	3	3
H. Agricultural Demonstration and propaganda including Public exhibition and fairs	59	55	74
I. Special rural uplift scheme	...	...	25
J. Other charges	27	23	25
Total	6,28	6,08	6,04

Director of Agriculture.—The decrease in the revised and the budget is mainly due to the retirement of the permanent Director.

Superintendence.—The slight increase in the revised is due to petty variations.

The budget generally follows the current year's sanctioned estimate and the slight increase is mainly due to the inclusion of the following new schemes details of which are given in Appendix A :—

	Rs.
(*a*) One Agricultural Inspector with his travelling allowance.	1,642
(*b*) One Agricultural demonstrator each for Sibsagar, Mangaldai and Hailakandi.	990

Experimental farms.—The decrease of Trs. 2 in the revised is due to petty variations under various heads.

The budget shows a decrease of Trs. 10 as compared with the revised estimate for the current year and is due mainly to smaller provision for purchase and feed of cattle and wages of labourers in the Sylhet and the Khanapara farms.

Agricultural experiments and research.—This head covers charges on account of the Deep Water Paddy Farm, Habiganj, (2) the scheme for agricultural marketing, (3) the scheme for fruit culture, (4) the economic development of rural areas—purchase of *boro*-irrigation pumps and (5) the scheme for sugarcane research. The decrease of Trs. 6 in the revised is mainly due to the delay in starting the fruitculture scheme.

The decrease of Trs. 28 in the budget as compared with the current year's sanctioned estimate is mainly due to smaller provision for the sugarcane research scheme owing to the completion of the five years term for which the scheme was sanctioned (Trs.8) and no provision being made for purchase of *boro*-irrigation pumps in the next year's budget against Trs.20 in the current year for the purpose (Trs. 20).

Subordinate and Expert-staff.—This head represents charges on account of the Agricultural Chemist, Economic Botanist and Deputy Directors of Agriculture and Livestock.

The slight decrease in the revised is due to the post of Economic Botanist remaining vacant for a few months.

The decrease of Trs. 20 in the budget as compared with the current year's sanctioned estimate is mainly due to a smaller grant from the economic development of rural areas for the livestock improvement scheme (Trs. 15) and the saving resulting from the appointment of a successor on a lower scale of pay as Economic Botanist in place of Mr. Mitra who has been appointed Director of Agriculture (Trs.5).

Agricultural education.—This head represents charges for training of students in Agricultural Colleges outside the province and for agricultural training for middle class unemployed youths.

The revised and the budget follow the current year's sanctoned estimate and call for no remarks.

Botanical and public gardens.—This head covers the charges on account of the maintenance of the Government gardens in Shillong. The revised and the budget follow the original estimate for the current year and call for no remarks.

Agricultural demonstration and propaganda including public exhibitions and fairs.—This head represents charges on account of public exhibitions and fairs, agricultural demonstrations and jute propaganda.

The fall of Trs. 4 in the revised is due partly to savings in agricultural demonstrations owing to delay in starting demonstration work and partly to jute propaganda work not being fully carried out during the rains. The budget shows an increase of Trs. 15 over the sanctioned estimate for the current year and is due mainly to increased provisions for jute propaganda (Trs. 2) and for agricultural demonstration (Trs. 13).

Special rural uplift scheme.—This provision is for village reconstruction and uplift. It is proposed to open model villages and the provision of Trs. 10 for this purpose in the current year's budget was wrongly provided under the head "57.—Miscellaneous—Grant to the Village Development Fund".

Other charges.—This head represents charges on account of Seed Depots and the Shillong Station Nursery. The decrease of Trs. 4 in the revised is mainly due to smaller demands for seeds, plants and manure. The budget follows the current year's original estimate and the slight fall is due to increased recoveries from sales which are taken in reduction of expenditure.

Works.—The revised generally follows the current year's sanctioned estimate. The budget provides for works which are considered to be urgent and imperative and for annual repairs to departmental buildings. The decrease is due to the omission of a sum of Trs. 29 included in the current year's budget as a result of a decree by the Calcutta High Court allowing a higher price than that paid for the land acquired for the Sylhet cattle farm and to no expenditure on works financed from the grants from the Imperial Council of Agricultural Research being necessary.

Charges in England.—The provision represents leave salary and sterling overseas pay drawn in England and is based on the latest information received from the High Commissioner for India.

XXX and 41—Veterinary.

(GRANT No. 20)

Revenue

—	Actuals 1934-35	Actuals 1935-36	Actuals 1936-37	Budget, 1937-38	Revised, 1937-38	Budget 1938-39
1	2	3	4	5	6	7
	Trs.	Trs	Trs.	Trs.	Trs.	Trs.
Veterinary receipts...	32	32	31	32	32	32
Collection of payments for services rendered	...	...	...	9	9	9
Total ...	32	32	31	41	41	41

—	Actuals 1934-35	Actuals 1935-36	Actuals 1936-37	Budget, 1937-38	Revised, 1937-38	Budget, 1938-39
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Superintendence	39	41	53	55	53	60
Subordinate establishment ...	71	76	79	82	83	80
Veterinary instructions	...	1	3	5	1	7
Hospitals and dispensaries ...	25	20	10	18	12	15
Deduct—Contribution from the Imperial Council of Agricultural Research	...	...	—5	...	...	...
Total ...	1,35	1,38	1,40	1,60	1,49	1,62

Revenue

Veterinary Receipts.—The main item of receipts under this head is " Contribution towards the cost of veterinary assistants employed by local boards ". The revised and the budget follow the current year's sanctioned estimate and call for no remarks.

Collection of payments for services rendered.—The current year's estimate of Trs. 9 received from the Imperial Council of Agricultural Research towards the cost of the temporary Veterinary Investigation Officer has been repeated both for the revised and the budget.

Expenditure

Superintendence.—The small fall in the revised is due to certain vacancies not being filled up for some time.

The budget shows an increase of Trs. 5 over the sanctioned estimate for the current year and is due partly to the addition of two posts of veterinary assistants (a new item) and partly to annual increments.

Subordinate establishment.—The small increase in the revised is due to petty variations.

The decrease of Trs. 2 in the budget as compared with the sanctioned estimate for current year is mainly due to the retirement of a senior inspector.

Veterinary Instructions.—The provision under this head represents the contribution paid to the Government of Bengal for the training of Assam students in the Bengal Veterinary College and the stipends and other incidental charges for the stipendiaries. The decrease of Trs. 4 in the revised is due to the mutual arrangement with the Bengal Government to adjust the contribution yearly in arrear on the basis of actuals.

The increase in the budget as compared with the sanctioned estimate fo· the current year is mainly due to the decision to send two more stipendiaries for training in view of the dearth of qualified candidates for the department.

Hospitals and Dispensaries.—The fall in the revised and the budget as compared with the sanctioned estimate for the current year is mainly due to the goat tissue vaccine introduced in place of rinderpest serum in combating outbreaks of rinderpest being obtainable at a much lower price.

XXXI and 42.—Co-operative Credit

(GRANT No. 21)

Revenue

—	Actuals			Budget, 1937-38	Revised, 1937-38	Budget, 1938-39
	1934-35	1935-36	1936-37			
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Audit fees	11	15	13	15	14	14
Contribution for co-operative training and education.	...	...	...	16	18	11
Total ...	11	15	13	31	32	25

Expenditure

—	Actuals			Budget, 1937-38	Revised. 1937-38	Budget, 1938-39
	1934-35	1935-36	1936-37			
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Co-operative Credit	1,14	1,20	1,19	1,01	1,02	98
Total ...	1,14	1,20	1,19	1,01	1,02	98

Revenue

The principal item of revenue under this head is "Audit fees" realised from the Co-operative Societies for the audit of their accounts by the Government staff.

The fluctuations both in the revised and the budget are mainly due to the variation in the amounts of the contribution made by the Government of India for co-operative training and education.

Expenditure

The provision under this head represents (1) the charges on account of the staff employed for inspection of co-operative societies and (2) the contributions granted to various co-operative societies. The revised follows the current year's sanctioned estimate. The budget shows a decrease of Trs. 4 over the revised and is due to the following variations :—

	Trs.
Contribution from the Government of India for Co-operative training and education	—5
Additional grant-in-aid for the spread of the Co-operative movement in the province	+1
Total	—4

XXXII and 43.—Industries

(GRANT No. 22)

Revenue

—	Actuals			Budget, 1937-38	Revised, 1937-38	Budget, 1938-39
	1934-35	1935-36	1936-37			
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Industries	4	25	31	44	45	43

Expenditure

—	Actuals			Budget, 1937-38	Revised, 1937-38	Budget, 1938-39
	1934-35	1935-36	1936-37			
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Director of Industries	27	32	33	67	66	68
Industrial development	2	15	28	27	25	21
Industrial education	1,21	1,26	1,34	1,42	1,30	1,44
Sericulture	20	21	22	38	27	38
Works	5	4	7	4	4	4
Charges in England	...	...	...	2	...	...
Total	1,75	1,98	2,24	2,80	2,52	2,75

Revenue

The contributions from the Government of India for the development of the handloom industries and sericulture are credited under this head. The revised and the budget provide Trs. 38 and Trs. 35 respectively on this account.

Expenditure

Director of Industries.—As explained in the Budget Memorandum for 1937-38, the increase in the revised and budget as compared with the last three years' actuals is due to the discontinuance of the practice of dividing the cost of the Director of Industries and his establishment between the heads "Industries" and "Co-operative Credit", with effect from the year 1937-38. The revised follows the original estimate for the current year and calls for no remarks. The slight increase in the budget is mainly due to annual increments.

Industrial development.—The fall in the revised is due to smaller expenditure on contingencies and the further decrease in the budget is also due to smaller expenditure on travelling allowance and contingencies as a result of a smaller contribution for the development of the handloom industry.

Industrial education.—This head represents charges on account of (1) Weaving Institutes, (2) Peripatetic Weaving Parties, (3) B. Baruah Scheme, (4) Industrial Schools and (5) Other Industrial Education.

The decrease of Trs. 12 in the revised is mainly due to petty savings under different heads, *e.g.*, Weaving Institute (Trs. 1), Peripatetic Weaving Parties (Trs. 1), Industrial Schools (Trs. 4) and other Industrial Education (Trs. 6) as a measure of economy. The budget generally follows the current year's sanctioned estimate but allows a slight increase for normal expansion and annual increments, etc.

Sericulture.—The decrease in the revised is due to smaller expenditure in connection with the working of the Sericultural Development Scheme sanctioned by the Government of India. The budget generally follows the current year's sanctioned estimate and provides for the continuance of the Development Scheme.

Works.—The revised and the budget generally follow the current year's sanctioned estimate and call for no remarks.

Charges in England.—This represents charges on account of stores purchased in England. As no stores will be purchased next year no provision is necessary.

XXXIV and 47.—Miscellaneous Departments

(GRANT No. 23)

Revenue

—	Actuals 1934-35	Actuals 1935-36	Actuals 1936-37	Budget, 1937-38	Revised, 1937-38	Budget, 1938-39
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Fees for inspection of boilers ...	...	33	52	44	44	45
Miscellaneous	1	1	...	1	1	...
Examination fees	...	1	1	2	1	1
Receipts on account of motor vehicles...	32	37	...	...	...	...
Contribution from the Central Jute Committee for survey of jute areas.	...	...	...	7	...	...
Deduct—Refunds	...	...	...	...	...	...
Total ...	33	72	53	54	46	46

Expenditure

—	Actuals 1934-35	Actuals 1935-36	Actuals 1936-37	Budget, 1937-38	Revised, 1937-38	Budget, 1938-39
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Gazetteer and Statistical Memoirs ...	...	...	...	...	5	...
Preservation and translation of ancient manuscript	3	4	7	6	6	6
Inspector of Factories	26	34	25	36	36	38
,, ,, Boilers	...	26	34	35	34	37
,, ,, Motor vehicles ...	1	...	...	...	...	...
Provincial Statistics	1	1	1	7	...	1
Charges in England	...	...	...	10	10	10
Total ...	31	65	67	94	91	92

Revenue

Fees for inspection of boilers.—The actuals of 1936-37 included a non-recurring item of Trs. 10 which was received from the Bengal Government on this dissolution of the Boiler Fund under the Joint Inspectorate. The revised follows the original estimate for the current year.

As explained last year the fees for the inspection of boilers were raised in order that the total cost of the Boiler Department, including pensionary and other incidental charges, may be covered by the fees realised. The slight increase in the budget allows for normal expansion.

Examination fees.—These are fees realised from the candidates for the Assam Civil Service, etc. The decrease both in the revised and the budget are based on the progress of actuals.

Contribution from the Central Jute Committee for survey of jute areas.—This Committee desire information as to the actual area under jute in Assam and have provided the necessary funds to meet the cost of the survey. Credit for this contribution was originally taken on the receipt side but the audit authorities eventually decided that it should be taken in reduction of expenditure and this accounts for the decrease in the revised.

Expenditure

Gazetteer and Statistical Memoirs.—The revised for the current year provides for cost of publication of the monograph on the Rengma Nagas written by Mr. J. P. Mills, I.C.S.

A sum of Rs. 50 only has been provided in the budget for 1938-39 to cover the allowance made to the clerk to the Director of Ethnography.

Preservation and translation of ancient manuscripts.—The provision under this head represents the charges on account of the Department of Historical and Antiquarian Studies in Assam, the office of which is now situated in the Narayan Handiqui Historical Institute at Gauhati. The revised and the budget generally follow of the current year's sanctioned estimate and call for no remarks.

Inspector of Factories.—The revised follows the current year's sanctioned estimate and calls for no remarks.

The increase of Trs. 2 in the budget as compared with the current year's sanctioned estimate is mainly due to annual increments, etc.

Inspector of Boilers.—The decrease of Trs. 1 in the revised is due to the delay in the appointment of the third Inspector and to smaller expenditure on travelling allowance.

The budget generally follows the original estimate for current year and the increase of Trs. 2 is due to increments and to the provision for the third Inspector of Boilers being made for a full year against six months in the current year. The cost of the whole department is covered by the fees realized for the inspection of boilers.

Provincial Statistics.—The provision under this head represents rain-gauge charges and charges on account of vital and jute statistics. The fall in the revised and the budget as compared with the current year's sanctioned estimate is due to the contribution for the survey of the area under jute, as explained under Receipts, being taken in reduction of expenditure.

Charges in England.—The provision under this head represents the sterling overseas pay of the Chief Inspectors of Factories and Boilers. The revised and the budget follow the current year's sanctioned estimate and call for no remarks.

XXXIX and 50.—Civil Works (Excluding Establishment and Tools and Plant)

(GRANT No. 24)

Revenue

—	Actuals 1934-35	Actuals 1935-36	Actuals 1936-37	Budget, 1937-38	Revised, 1937-38	Budget, 1938-39
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs,	Trs.
Tolls on roads	39	60	70	94	72	1,00
Rents	1,01	1,01	1,02	1,06	1,08	1,10
Ferry receipts	1,29	1,11	1,43	76	76	77
Transfer from Central Road Development account.	3,78	13,70	16,52	11,06	10,71	1,80
Miscellaneous	2,04	1,86	2,19	2,87	2,95	2,98
Recoveries of expenditure	11	21	15	18	12	14
Contribution for economic development of rural areas—improvement of village roads.	...	...	...	60	60	50
Deduct—Refunds	—2	—2	—8	—2	—1	—2
Total	8,60	18,47	21,93	17,45	16,93	8,27

Expenditure

—	Actuals 1934-35	Actuals 1935-36	Actuals 1936-37	Budget, 1937-38	Revised, 1937-38	Budget, 1938-39
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Original works—						
(*a*) Buildings	2,28	2,60	4,73	3,67	3,27	1,34
(*b*) Communications	4,07	13,76	16,92	11,12	10,95	1,90
(*c*) Miscellaneous works ...	...	...	2	10	10	...
Repairs	25,94	26,10	25,86	24,80	24,58	26,35
Stock and other suspense accounts ...	—14	—18	—50	...	...	...
Grants-in-aid for communications ...	4,22	4,07	3.77	4,41	4,30	4,20
Total	36,37	46,35	50,80	44,10	43,20	33,79

Revenue

Tolls on roads.—Receipts accruing from tolls on roads and bridges are shown under this head. The decrease in the revised is based on the progress of actuals. The increase in the budget is partly due to the increase in the number of motor vehicles plying on the principal roads in the province and partly to the levy of tolls on newly-constructed bridges which have replaced ferries resulting in a drop in revenue under " Ferry receipts ".

Rents.—Rents realised from officials occupying residential buildings are credited to this head. The increase both in the revised and the budget is based on the progress of actuals and is due to the fact that the rents from buildings in the frontier tracts have now become provincial under the new constitution.

Ferry Receipts.—The revised follows the original estimate for current year and calls for no remarks. The slight increase in the budget is due to normal expansion.

Transfer from Central Road Development Account.—Subsidies given by the Government of India to this province from the Petrol-Tax Fund are first credited to the capital head " Provincial Subvention from Central Road Development Account " and the amount actually required for expenditure on works approved by the Government of India under " 50.—Civil Works" during the year is shown as a debit on the capital expenditure side and as a receipt under the revenue head "XXXIX —Civil Works " The Government of India have now decided with the approval of both the Houses of the Indian Legislatures that all future allocations to provinces

will be retained by them until the present balances with the Provincial Governments are exhausted and then only to allot the amount actually required for expenditure during the year. The decrease in the revised is due to work on projects met from the fund not proceeding as rapidly as anticipated. The budget provides for a credit of Trs. 1,80 which is the amount estimated to be spent on projects already sanctioned. Further schemes approved by the Legislature have been submitted to the Government of India for sanction and allotment of funds, but no orders have yet been received on the proposals. Should the schemes be sanctioned the Legislative Assembly will be approached during the course of the year for the voting of the necessary funds.

Miscellaneous.—The main item of receipts under the head is " Fees from motor permits." The increase both in the revised and the budget is mainly due to the introduction of the system of permit fees on the Shillong-Sylhet road with effect from 1st April 1937. The increase would have been greater had not receipts to the extent of Trs. 10 representing half of the permit fees on the Dimapur-Manipur road been credited to the Crown Representative budget as a result of the transfer of the maintenance of the portion of that road from Mao to Imphal to the Federal Government from 1937-38, resulting in a saving to the provincial Government of Trs. 1,20 per annum.

Recoveries of expenditure.—Recoveries of expenditure in past years are credited to this head. Receipts are very uncertain. The revised and the budget are based on the progress of recent actuals.

Contribution for economic development of rural areas.—Out of the grant of Trs. 5,00 given by the Government of India for the economic development of rural areas it was proposed to spend Trs. 60 on the improvement of village roads in the current year and hence credit has been taken for this portion of the grant under this head in the revised. The budget provides for a further expenditure of Trs. 50 from that allotment.

Refunds.—The revised and the budget are based on the progress of recent actuals.

EXPENDITURE

Original Works

(*a*) *Buildings.*—The decrease in the revised is due, except in one case, to works under construction being completed at a lesser cost than was originally anticipated.

Besides a provision of Trs.8 for one incomplete work of the current year the budget for next year includes Trs.15 for works at Government House, Trs.1,00 for minor works under the different departments, and Trs.12 for the following new major works, details of which are given in Appendix A :—

(1) Transfer of the Settlement Office building at Nowgong to the Dawson Aided High School and provision of separate accommodation for the offices now located in the Settlement Office building ... ... Rs.6,500.

(2) Extension of the indoor ward attached to the Mokokchung hospital ... ... Rs.5,313.

(*b*) *Communications.*—The decrease in the revised is due as explained under "Revenue" to work on projects met from the Petrol Tax Fund not proceeding as rapidly as anticipated, while the small provision in the budget is only for the completion of those works already sanctioned from the fund with an additional amount of Trs. 10 for ordinary minor works.

(*c*) *Miscellaneous Works.*—The revised follows the current year's sanctioned estimate and calls for no remarks.

No provision is required next year as no miscellaneous project is in contemplation.

Repairs

(*a*) *Buildings.*—The current year's provision was Trs.3,92 but Trs.4,01 have been provided in the revised and Trs.4,16 in the budget. The increase is due to annual repairs of new buildings recently constructed.

(*b*) *Communications.*—The current year's provision was Trs. 21,46. The revised has been fixed at Rs.21,16 and the budget at Rs.22,77. The decrease in the revised may be attributed to the observance of economy. The increase in the budget is due to increased provision for proper maintenance of roads and bridges including new ones. 1,03 miles of road have also recently been taken over by the Public Works Department for maintenance. Since the 1st April 1937 the province has been relieved of the maintenance of the portion of the Dimapur-Manipur Road from Mao to Imphal resulting in a saving of Trs. 1,20 while the Government of India have made contributions of Rs.50 and Trs.14 respectively for the proportionate cost of maintenance of roads running through both administered and unadministered areas in the tribal areas and the Khasi States which has been taken in reduction of expenditure.

Grants-in-aid for communications.—The provision under this head represents (1) contributions to local bodies for communications and (2) grants from the Rural Development grant for the improvement of village roads. The decrease in the revised is due to excess provision having been made under a misapprehension in the current year's original estimate.

The budget generally follows the revised and the further decrease of Trs.10 is due to smaller provision for the improvement of village roads from the Government of India's grant for rural development.

Tools and plant and establishment charges of the Public Works Department

(GRANT No. 25)

—	Actuals 1934-35	Actuals 1935-36	Actuals 1936-37	Budget, 1937-38	Revised, 1937-38	Budget, 1938-39
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Establishment charges (Gross) ...	9,84	10,55	10,66	10,72	10,67	10,76
Deduct—Recoveries	—76	—73	—62	—66	—56	—56
Deduct—Expenditure in England ...	—64	—70	10,51	...	...	...
Establishment charges (Net) ...	8,44	9,12	9,53	10,06	10,11	10,20
Tools and Plant	90	72	90	85	85	84
Recoveries...	—6	—4	—4	—6	—4	—5
Net Tools and Plant	84	68	86	79	81	79
Total—Charges	9,28	9,80	10,39	10,85	10,92	10,99
Distribution of total charges.						
50.—Civil Works—						
Establishment	8,32	9,02	9,43	9,84	9,97	10,01
Tools and Plant	83	67	85	77	80	78
Total—50.—Civil Works ...	9,15	9,69	10,28	10,61	10,77	10,79
18 B.—Navigation, Embankments and Drainage Works—						
Establishment	11	8	9	18	10	15
Tools and Plant	1	1	1	1	1	1
Total—18B.—Navigation, Embankments and Drainage Works.	12	9	10	19	11	16
39.—Public Health—						
Establishment	1	2	2	5	4	4
Tools and Plant	...	...	...	...	...	...
Total—39.—Public Health	1	2	2	5	4	4
Total—Tools and Plant and Establishment charges	9,28	9,80	10,39	10,85	10,92	10,99
Charges in England	...	...	...	42	44	44

Tools and Plant and Establishment Charges.—The Public Works " Tools and Plant" and " Establishment " charges are booked in the first instance under " 50.—Civil Works " and then distributed *pro rata* under the various major heads according o the amount of works debited to each major head. The distribution between them is given in the table above. The distribution will, of course, vary if the actual expenditure on works under one head falls short of the estimate for such expenditure. Recoveries from outside sources on account of Tools and Plant and Establishment charges are adjusted by reduction of expenditure under " 50.—Civil Works".

The decrease of Trs. 5 in the revised under " Establishment charges (gross)" is due to the following variations :—

(1) + Trs. 4 under " Direction Charges " due to the appointment of an Assistant Engineer as Under-Secretary to Government.

(2)—Trs. 2 under " Superintending Engineer " due to less touring, etc.

(3)—Trs.8 under " Charges on Construction " due mainly to the appointment of an Assistant Engineer as Under-Secretary to Government, more offic rs going on leave out of India than was originally anticipated and smaller expenditure on travelling allowance.

(4)—Trs. 1 under "Medical" due to petty savings.

(5) + Trs. 2 under "Charges in England" due to more officers going on leave than was anticipated when the original estimate was framed.

The budget shows an increase of Trs. 4 as compared with the original estimate for the current year and is the net result of the following variations :—

(1)+Trs. 8 under "Direction Charges" due to the appointment of an Assistant Engineer as Under-Secretary to Government and to annual increments.

(2)—Trs. 6 under "Charges on Construction" owing to the appointment of an Assistant Engineer as Under-Secretary to Government. There is a further decrease of Trs. 14 under this head owing to the transfer of an Executive Engineer to another province, counterbalanced however by a similar increase owing to the introduction of a new Assam Engineering Service as a result of which there will be five promotions to the new service during the budget year.

(3)+Trs. 2 under " Charges in England " in the light of latest information about officers who intend to go on leave out of India.

Under " Tools and Plant " the revised follows the budget and calls for no remarks. The slight fall in the budget is based on actuals and the provision represents the minimum actually necessary for carrying on the work of the department.

54.—Famine Relief

(GRANT No. 26)

	Actuals 1934-35	Actuals 1935-36	Actuals 1936-37	Budget, 1937-38	Revised, 1937-38	Budget, 1938-39
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Famine relief	38	6	11	20	62	50

The current year's provision of Trs.20 was meant for relief work and distribution of seeds, etc. in the Jowai subdivision of the Khasi and Jaintia Hills District. In view of the fact that the recovery of agricultural loans is becoming more difficult owing to agitation for remission both from the public and the debtors it has been held that in cases of calamities of smaller magnitude it is better to give gratuitous relief on a more liberal scale than to issue agricultural loans. Recent experience has also shown that owing to the persistent demand for relief of distress in case of floods more money has had to be spent. These two factors demand a larger provision and up to the end of November 1937 Rs. 43,404 for test relief and Rs. 31,223 for gratuitous relief have been allotted to the districts of Khasi and Jaintia Hills, Kamrup, Sibsagar, Lakhimpur, Nowgong and Cachar. It is anticipated that Trs.62 only will be spent during the current year and for next year a provision of Trs.50 has been made.

XLIV.—Receipts in aid of Superannuation and 55.—Superannuation allowances and pensions

(GRANT No. 27)

Revenue

—	Actuals 1934-35	1935-36	1936-37	Budget, 1937-38	Revised, 1937-38	Budget, 1938-39
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Contribution for officers lent to foreign services, etc.	20	19	18	29	18	20
Miscellaneous	...	9	1	1	...	...
Total	20	28	19	30	18	20

Expenditure

—	Actuals 1934-35	1935-36	1936-37	Budget, 1937-38	Revised, 1937-38	Budget, 1938-39
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Superannuation and retired allowances	11,47	12,12	12,78	12,89	11,94	12,33
Compassionate allowances... ...	13	12	15	13	11	13
Gratuities	21	19	21	19	24	24
Commuted value of pensions ...	1,86	2,19	2,42	2,69	2,65	2,92
Pensions for distinguished and meritorious services...	1	1	1	2	2	2
Loss by exchange	—2	—3	—3	—3	—3	—3
Contribution to Provident Funds for copyists and officers appointed on contract	4	3	3	4	4	4
Charges in England	...	...	...	6,62	5,91	6,30
Total	13,70	14,63	15,57	22,55	20,88	21,95

83.—Payment of Commuted value of Pensions

—	Actuals 1934-35	1935-36	1936-37	Budget, 1937-38	Revised, 1937-38	Budget, 1938-39
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Commuted value of pensions ...	3,92	2,82	2,99	3,00	3,43	4,00
Deduct—Capital portion of equated payment out of revenue ...	—1,15	—1,38	—1,46	—1,72	—1,72	—1,97
Total	2,77	1,44	1,53	1,28	1,71	2,03

85.—Payment to retrenched personnel

—	Actuals 1934-35	1935-36	1936-37	Budget, 1937-38	Revised, 1937-38	Budget, 1938-39
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Payments of gratuities to retrenched personnel	8	1	1	...	...	...
Deduct—Capital repayment on account of special gratuities ...	—7	—9	—9	—9	—9	—8
Total	1	—8	—8	—9	—9	—8

Revenue

The recoveries on account of contributions towards pensions and gratuities of Government Officers lent to Court of Wards, local bodies and to the Crown Representative Department, etc., are the main items of receipts under this head.

The revised and the budget are based on the progress of actuals. The original budget for the current year included a sum of Trs. 10 payable by the Crown Representative Department as a contribution towards the pension of officers lent to that Departmeat. It has been recently decided by the Government of India that the pensionary contribution of such officers will be paid by the Crown Representative Department at the time when the officer retires from that Department. The provision has therefore been omitted and accounts for the decrease both in the revised and the budget.

Expenditure

Superannuation and retired allowances.—The abandonment of the rules in the Assam Pension Manual which were introduced in 1931 and which had a much more liberal effect on pension charges than was anticipated and the reversion to the rules in the Civil Service Regulations with effect from the 1st November 1936 have produced the desired effect of reducing the expenditure under this head. Further more it has been arranged with the Government of India that in consideration of the loss of receipts accruing from the Assam Rifles, which has become a federal subject from the 1st April 1937, that Government will bear the pensionary charges of all officers and men of the Assam Rifles whether sanctioned before or after the 1st April 1937. These factors have greatly reduced the pensionary charges of this Government and accounts for the decrease of Trs. 95 in the revised. The budget allows an increase of Trs. 39 over the revised to meet the cost of new pensions.

Compassionate Allowances.—The decrease of Trs. 2 in the revised is due to a decrease in the number of persons retired on compassionate allowance. The budget follows the original estimate for the current year and calls for no remarks.

Gratuities.—The revised and the budget have been framed on the basis of recent actuals. Under this head the current year's original provision of Trs. 9 has been repeated in the revised and Trs. 8 has been provided in the budget for the repayment to revenue in five years of the gratuities to the retrenched personnel, which were debited in the first instance to the capital head "85.—Payments to retrenched pesonnel".

Commuted value of pensions.—This represents the capital and interest repayment on account of the commuted value of pensions, adjustment in respect of the capital portion being made by a *minus* entry under the head "83.—Payment of commuted value of pensions", and in respect of the interest portion under the head "22.—Interest on ordinary debt and other obligations".

Charges in England.—This represents the pensionary charges drawn in England. The decrease in the revised and the budget is based on the latest information about officers who draw their pensions in England and is largely due to the fact that the pensionary charges of the officers of the Assam Rifles, which is now a federal force, are to be borne by the Government of India from 1st April 1937.

83.—Payment of commuted value of pensions.—Subject to budget provision and to the production of the necessary medical certificate of fitness every pensioner from the provincial and subordinate services is permitted under the rules to commute half the amount of his pension but in the cases of officers who retired from the All-India Services it is obligatory to sanction the commutation of pension applied for irrespective of budget provision provided the necessary medical certificate is produced. The increase in the revised is due to an obligatory payment. The current year's provision of Trs. 3,00 has proved insufficient and many applications for commutations are pending. The budget therefore provides an increase of Trs. 1,00 over the current year's sanctioned grant. So far as can be foreseen no obligatory payments are anticipated.

85.—Payments to retrenched personnel.—No provision has been made in the budget as nothing is required for the purpose.

Deduction of capital repayment on account of special gratuities.—This represents the amount shown under "Gratuities" for the repayment to revenue in five years of the gratuities to the retrenched personnel.

XLV and 56.—Stationery and Printing

(GRANT No. 28)

Revenue

—	Actuals			Budget, 1937-38	Revised, 1937-38	Budget, 1938-39
	1934-35	1935-36	1936-37			
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Sale of gazettes and other publications.	13	13	13	13	15	14
Other Press receipts ...	5	25	17	5	12	14
Sale of plain papers used with stamps.	26	28	27	31	27	28
Total ...	44	66	57	49	54	56

Expenditure

—	Actuals			Budget, 1937-38	Revised, 1937-38	Budget, 1938-39
	1934-35	1935-36	1936-37			
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Secretariat Press ...	1,49	1,33	1,37	1,40	1,46	1,45
Printing of forms in outside Presses.	75	72	2,63	1,25	1,25	1,03
Stationery supplied from Central Stores.	40	41	42	45	64	63
Printing work done at the Central Government Presses.	1	1	1	...	...	...
Plain paper supplied from Central Stores.	8	9	9	9	9	9
Total ...	2,73	2,56	4,52	3,19	3,44	3,20

Revenue

Sale of gazettes and other publications.—The small fluctuation both in the revised and the budget is based on the progress of the latest actuals.

Other Press receipts.—The increase of Trs. 7 in the revised over the current year's sanctioned estimate is due to the writing off of the book value of certain articles of the press, such as types, etc., which were declared unserviceable. The amount thus written off appears in the expenditure side under the head "Provision for depreciation Fund" and on the receipt side under this head. In view of the last two years' actuals, an increase of Trs. 2 over the revised has been allowed in the budget for next year.

Sale of plain paper used with stamps.—The budget was framed with an expectation that better sales would follow as times improved, but the latest actuals indicate that it would not be safe to expect more than Trs. 27 for the revised and Trs. 28 for the budget.

Expenditure

Secretariat Press.—The increase in overtime charges and contingencies which is inevitable in view of the heavy work thrown on the Press by the Legislatures, accounts for the increase of Trs. 6 in the revised. The budget follows the revised and makes provision for the purchase of certain stores which are absolutely necessary and one mould for the super-caster machine which was not purchased originally with the machine.

Printing of forms in outside Presses.—Last year's actuals were abnormally high owing to the failure of the contractor to carry out the terms of his contract, and other arrangements had to be made for the printing of forms which were urgently required at higher rates. The revised follows the budget and calls for no remarks. As many of the forms have already been printed and stocked, a decrease of Trs. 22 has been allowed for in the next year's budget.

Stationery supplied from Central Stores.—The increase in the revised is mainly due to larger purchases of paper by the Secretariat Press for printing work done in connection with the Legislatures, etc. The budget follows the revised and calls for no remarks.

Plain paper supplied from Central Stores.—The expenditure represents the discount allowed on the sale of plain paper used with stamps and generally varies with the receipts under that head. The revised and the budget follow the original estimate for the current year and call for no remarks.

XLVI and 57—Miscellaneous

(GRANT No. 29)

Revenue

	Actuals 1934-35	1935-36	1936-37	Budget, 1937-38	Revised, 1937-38	Budget, 1938-39
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Collection of payments for services rendered.	9	10	10	30	13	15
Unclaimed deposits... ...	54	49	37	50	40	40
Sale of old stores and materials ...	1	1	1	1	2	1
Fees for Government audit	15	16	8	9	9	9
Rents	9	8	8	9	10	9
Rates and taxes	1	2	2	2	2	2
Miscellaneous	27	26	31	36	34	37
Recoveries of overpayments ...	4	9	2	4	3	3
Miscellaneous fees, fines and forfeitures	...	...	8	...	4	3
Contribution for economic development of rural areas—Discretionary grants by local officers.	...	...	...	15	15	10
Deduct—Refunds	—30	—46	—23	—30	—27	—28
Total ...	90	75	86	1,26	1,05	1,01

Expenditure

	Actuals 1934-35	1935-36	1936-37	Budget, 1937-38	Revised, 1937-38	Budget, 1938-39
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Miscellaneous Durbar charges ...	7	15	6	10	10	12
Donations for charitable purposes ...	10	9	7	9	8	8
Petty establishments	49	50	50	1,10	1,03	1,15
Cost of books and publications ...	2	2	2	2	2	2
Irrecoverable temporary loans written off.	61	95	1,46	2,50	5,98	50
Rates and taxes	20	26	26	27	27	26
Rents	1	1	...	...	1	1
Contributions	4,53	5,05	4,08	4,21	3,70	3,47
Miscellaneous and unforeseen charges	5	6	5	6	6	7
Special commission of enquiry ...	...	1	1	...	1	...
Works	6	4	5	3	3	4
Total ...	6,14	7,14	6,56	8,38	11,29	5,72

Revenue

The important variations are explained below :—

Collection of payments for services rendered.—This head is intended for receipts on account of services rendered, which cannot be adjusted in reduction of charges under the rules in the Audit Code and for which no adequate minor heads have been prescribed. The provision mainly represents (1) the contributions for the leave salary and passage of Indian Civil Service and provincial service officers lent to other Governments and Indian States and (2) the recoveries for hire of transport coolies. The decrease both in the revised and the budget, which are based on the progress of actuals, is mainly due to the recent decision of the Government of India to adjust the leave salary and passage of officers lent to other Governments when the officers actually go on leave or retire.

Unclaimed deposits.—Deposits (Revenue, Civil and Criminal) not exceeding one rupee unclaimed for one whole account year, balances not exceeding one rupee of deposits partly repaid during the year then closing and all balances unclaimed for more than three years are, at the close of March every year, credited to Government. There is no certainty of the receipts under this head and both the revised and the budget are based on the progress of actuals.

Fees for Government audit.—These are for the audit of the accounts of the private and wards estates by the Examiner, Local Accounts. The receipts depend on the amount of audit done by the Examiner. The revised and the budget follow the original estimate for current year and call for no remarks.

Miscellaneous.—Receipts from staging bungalows are the main item of receipts under this head. The decrease in the revised is based on the progress of actuals. The slight increase in the budget allows for normal expansion.

Contribution for economic development of rural areas.—It is proposed to place a sum of Trs. 10 against Trs. 15 in the current year out of the Government of India's grant at the disposal of Commissioners and district officers to be used in their discretion. The actual expenditure will appear under the head " 25.—General Administration ".

Recoveries of overpayments.—Cash recoveries of service payments in previous years where the charges were debited to departments not having a corresponding receipt head, are shown under this head. Receipts are very uncertain. The revised and the budget have been framed on the progress of recent actuals.

Refunds.—The refund of unclaimed deposits is the main item of expenditure under this head. The revised and the budget are based on the progress of actuals.

Expenditure

Miscellaneous Durbar charges.—This represents charges on account of presents to hill tribes, entertainment of their envoys and chiefs and other miscellaneous charges. The revised follows the current year's sanctioned estimate and calls for no remarks.

The slight increase in the budget is due to increased provision for political presents and entertainment of envoys in view of the rise in price of red cloth.

Donations for charitable purposes.—This represents the charges on account of passage and diet money of lunatics and lepers, charges for the relief of distress, burial charges of paupers and contributions to certain societies (*i.e.*, St. Andrew's Colonial Home at Kalimpong and the poor Asylum at Dibrugarh). The nature of these charges is very uncertain. The fall in the revised and the budget is due to smaller expenditure.

Petty establishments.—This represents charges on account of (1) Circuit and Sessions Houses, (2) Secretariat Hill establishment, (3) Ward's Lake establishment, (4) Transport and commissariat establishment, (5) Market establishments, (6) town improvement establishments and (7) certain other miscellaneous charges.

The slight fall in the revised is due to petty savings under various detailed heads.

The increase in the budget as compared with the original estimate for the current year is mainly due to increased provision under transport and commissariat establishment in the Frontier Tracts on the basis of actuals.

Irrecoverable temporary loans written off.—This represents debit of loans or advances written off as irrecoverable. A determined effort is being made to clear up the position with regard to old outstanding agricultural loans. This involves a considerable provision in the revised for writing off irrecoverable dues which is estimated to be in the neighbourhod of Trs. 6,00 or Trs. 3,50 more than the original budget provision. With the writing off of those old outstandings it is only necessary to provide in the budget the normal estimate of Trs. 50.

Rates and taxes.—This represents municipal taxes on Government buildings occupied by more than one department. The revised and the budget follow the current year's sanctioned estimate and call for no remarks.

Contributions.—Contributions to local bodies for general purposes and to the Tangla-Belsiri-Rangapara Railway and charges in connection with guarantees to the Telegraph Department are the main items of expenditure under this head.

The decrease in the revised is due mainly to the payment of a smaller contribution to the Tangla-Belsiri-Rangapara Railway owing to the increase in the income of the railway (Trs. 52). The contribution varies according to the estimates received from the railway authorities and depends on the income of the railway.

The budget generally follows the current year's revised and the further decrease is the net result of

(*a*) Smaller guarantee payable to the Telegraph Department for certain telegraph offices in the Frontier Tracts owing to the loss on these offices being shared equally by the Central and Provincial Governments instead of by the Provincial Government as originally estimated (Trs. 3).

(*b*) Omission of non-recurring provisions made in the current year's budget (Trs. 13).

(*c*) Smaller contribution to the Sylhet Municipal Board for the loss of ferry receipts (Trs. 7).

Miscellaneous and unforeseen charges.—The small increase in the budget is due to larger provision for rewards for the destruction of wild animals on the basis of actuals.

83.—Extraordinary charges

(GRANT No. 30)

	Actuals			Budget, 1937-38	Revised, 1937-38	Budget, 1938-39
	1934-35	1935-36	1936-37			
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Expenditure in connection with retrenched personnel.	22	8	3	...	...	...

The provision under this head represents the leave salary and travelling allowance of Government servants whose posts were retrenched.

No provision is required in the budget as it has been definitely ascertained that there are now no officers in receipt of the retrenchment concessions.

Loans and advances by Provincial Government

(GRANT No. 31)

—	Budget, 1937-38		Revised, 1937-38		Budget, 1938-39	
	Advances	Repayments	Advances	Repayments	Advances	Repayments
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
LOANS AND ADVANCES BEARING INTEREST						
Loans to cultivators and local bodies, etc.						
Advances to cultivators under the Land Improvement Loans Act	2	3	...	3	...	3
Advances to cultivators under Agriculturists' Loans Act	30	4,45	12	6,00	25	1,00
Advances to Co-operative Societies ...	...	10	...	20	...	10
Loans to Local bodies	77	72	47	43	150	45
Miscellaneous loans and advances (Industrial loans)	15	9	15	9	18	2
Loans to landholders	...	27	...	52	...	26
Loans to Government servants						
House building advances	1,50	1,75	1,30	1,70	2,00	1,60
Advances for purchase of motor cars ...	40	56	60	57	60	55
Ditto—of other conveyances	4	3	2	...	...	...
Other advances	1	...	...	2	5	2
ADVANCES NOT BEARING INTEREST						
Advances Repayable—						
Objection book advances	1,25	1,25	1,21	...	1,21	...
Total	4,44	9,25	3,87	9,56	5,79	4,03

The details below show how the Provincial advances and loan account now stands

—	Loans under the Agriculturists' Loans Act	Loans under the Land Improvement Loans Act	Loans under the Co-operative Societies Act	Loans to Indian States	Loans to landholders and notabilities	Loans to local bodies	Miscellaneous loans	Total
1	2	3	4	5	6	7	8	9
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Balance on 1st April 1937	7,96	10	70	...	1,04	2,95	15	12,90
Advances in 1937-38	12	...	...	...	...	47	15	74
Total ...	8,08	10	70	...	1,04	3,42	30	13,64
Recoveries in 1937-38	6,00	3	20	...	52	43	9	7,27
Balance on 1st April 1938	2,08	7	50	...	52	2,99	21	6.37
Advances in 1938-39	25	...	...	...	...	1,50	18	1,93
Total ...	2,33	7	50	...	52	4,49	39	8,30
Recoveries in 1938-39	1,00	3	10	...	26	45	2	1,86
Balance on 31st March 1939 ...	1,33	4	40	...	26	4,04	37	6,44

Loans and advances to cultivators and local bodies, etc.—It will be seen from the above statement that of the loans made by Government to local bodies, to agriculturists and to co-operative and other societies, the amount outstanding on the 31st March 1936 was Trs. 12,90.

The important variations are explained below :—

Advances to cultivators under the Land Improvement Loans Act

Advances.—The original estimate for the current year included a provision of Rs. 2,000 for advances to cultivators for improvement of land but no demand having been received for such loans the amount has been omitted in the revised and no provision has also been made in the budget.

Repayments.—On the basis of actuals the current year's original provision of Rs. 3,000 for recoveries has been repeated both in the revised and the budget.

Advances to cultivators under the Agriculturists' Loans Act

Advances.—The original estimate for the current year provided Trs. 30 for agricultural loans but the revised has been fixed at Trs. 12 due to smaller demands. It is estimated that the advances in 1938-39 will be Trs. 25 and this amount has been provided in the budget for next year.

Repayments.—The balance of agricultural loans outstanding on 1st April 1937 was Trs. 7,96. In the original estimate for the current year recoveries were estimated to be Trs. 4,45 including Trs. 2,46 which was the amount of loans estimated to be written-off during the year and the debit on account of which appear under the expenditure head " 57.—Miscellaneous ". Before a remission is sanctioned a District or Subdivisional Officer is required to satisfy himself that adequate steps were taken to recover the dues and that they are actually irrecoverable. A determined effort is being made to clear up the position with regard to old outstanding loans and consequently recoveries have been fixed in the revised at Trs. 6,00 including Trs. 5,00 for remissions.

The budget provides Trs. 1,00 including Trs. 50 for remissions as it is anticipated that a substantial amount will be written-off during the current year leaving a small balance of old loans outstanding next year. The amount written-off will appear under the head " 57.—Miscellaneous " as expenditure with a corresponding credit under this head and hence the transactions are mere paper adjustments only.

Loans to Co-operative Societies

Advances.—There being no demand no provision has been made for such loans.

Repayments.—Balance of loans outstanding on 1st April 1937 was Trs. 70 The recoveries in the revised and the budget are based on the repayment of the usual instalments.

Loans to local bodies

Advances.—The original estimate for current year provided Trs. 77 for loans to following local bodies :—

	Trs.
Jorhat Local Board (3rd instalment)	13
Karimganj Municipal Board	4
Tezpur Municipal Board...	15
Shillong Municipal Board	45
	77

The Shillong Municipal Board will not require the loan as the sewerage scheme has been dropped, but loans are being made to other local bodies and this accounts for the revised being fixed at Trs. 47. It is difficult to estimate accurately the loans required for the next year but applications for loans from some local bodies are under consideration and consequently a sum of Trs. 1,50 has been provided in the budget.

Repayments.—The recoveries represent the equated instalments of repayments of loans by the local bodies. The decrease in the revised is bassed on the progress of actuals.

The slight increase in the budget is due to further loans sanctioned during the current year.

Miscellaneous loans and advances (Industrial loans)

Advances.—The provision is meant for grant of loans to encourage small industrial enterprises in the province by individuals.

The revised follows the original estimate for the current year and call for no remarks. The slight increase in the budget is due to increased demands.

Repayments.—The revised follows the current year's original estimate and calls for no remarks.

The budget provides for the usual instalments of the outstanding amount of loans.

Loans to landholders, etc.

Advances.—There being no demand no provision has been made.

Repayments.—This represents the equated instalment of repayments of the loans issued to the Bijni Raj Ward's Estate and certain other estates. The increase in the revised is due to payment of two instalments in the current year by the Bijni Estate.

Loans to Government servants.—As explained last year this Government has become responsible with effect from 1937-38 for the grant of advances for the purchase of conveyances, and the construction and purchase of houses, etc. Against the current year's original estimate for advances and recoveries of Trs. 1,95 and Trs. 2,34 respectively on account of advances for house building, motor car and other conveyances, etc., the revised has been fixed at Trs. 1,92 and Trs. 2,29 respectively on the basis of demand for advances and actuals for recoveries.

As these advances are remunerative increased provision has been allowed in the budget. The recoveries in the budget are based on actuals.

Advances Repayable—Objection—book advances.—This represents moneys advanced for miscellaneous purpose under special authority and recoverable in cash. They are mainly advances of pay and travelling allowances sanctioned on transfer of an officer from one station to another. With the advent of provincial autonomy Government have become responsible for the provision for these advances with effect from 1937-38. As the provision appears both on the receipt and the expenditure sides it does not affect the provincial balance.

The slight decrease both in the revised and the budget is based on the progress of actuals.

XLIX.—Grants-in-aid from Central Government.

	Actuals			Budget, 1937-38	Revised, 1937-38	Budget, 1938-39
	1934-35	1935-36	1936-37			
1	2	3	4	5	6	7
	Trs.	Trs.	Trs.	Trs.	Trs.	Trs.
Grant-in-aid to Assam Government ...	...	...	...	30,00	30,00	30,00
Total	...	...	...	30,00	30,00	30,00

This represents the sum prescribed by His Majesty in Council, under Section 142 of the Government of India Act, 1935, that shall be charged on the revenues of the Federation in each year as a grant-in-aid of the revenues of Assam. In accordance with paragraph 9 of the Government of India (Distribution of Revenues) Order, 1936, Assam will get a recurring grant-in-aid of Trs. 30,00 a year, with effect from the 1st April 1937.

APPENDIX A

Statement showing total amount for new schemes passed by Government and included in the budget for 1938-39

(Non-excluded area)

Departments	Major head under which provision is required	Non-recurring (ultimate)	Non-recurring (required in 1938-39)	Recurring (ultimate)	Recurring (required in 1938-39)	Remarks
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	
Jail Department ..	28.—Jails ..	1,000	1,000	..	..	
Education Department ..	37.—Education (European and Anglo-Indian).	..	..	2,140	600	
	37.—Education (other than European).	4,300	4,300	29,524	23,418	
	50.—Civil Works ..	6,500	6,500	..	..	
	Total ..	10,800	10,800	29,524	23,418	
Agriculture	40.—Agriculture ..	..	..	4,408	2,642	
Veterinary	41.—Veterinary ..	..	..	2,346	1,430	
Industries	43.—Industries ..	500	500	1,842	1,600	
Medical	38.—Medical ..	45	45	3,258	2,186	
GRAND TOTAL ..	....	12,345	12,345	43,518	31,876	

Statement showing total amount for new schemes passed by Government and included in the budget for 1938-39

(Excluded area)

Department	Major head under which provision is required	Non-recurring (ultimate)	Non-recurring (required in 1938-39)	Recurring (ultimate)	Recurring (required in 1938-39)	Remarks
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	
Medical Department ..	38.—Medical ..	675	675	3,726	1,729	
	50.—Civil Works ..	5,313	5,313	..	..	
	Total ..	5,988	5,988	3,726	1,729	
Total demand	..	5,988	5,988	3,726	1,729	

NON-EXCLUDED AREAS

LIST OF NEW SCHEMES INCLUDED IN THE BUDGET FOR 1938-39

Major, minor and sub-head under which provision should be made	Nature of scheme	Estimate of ultimate cost			Estimate of expenditure in 1938-39			Remarks
		Non-recurring	Re-curring	Total	Non-recurring	Re-curring	Total	
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
28.—Jails and Convict Settlements—Grant-in-aid, Contribution, etc., to Discharged Prisoners' Fund.	Contribution to the Assam Discharged Prisoners' Aid Society.	1,000	..	1,000	1,000	..	1,000	A contribution of Rs.500 was made to the Assam Discharged Prisoners' Aid Society during the year 1935-36 to enable the Society to make efforts to reclaim habitual offenders and to enable prisoners after release to lead honest and respectable lives. A provision of Rs.250 was also made in the budget for 1936-37 for contribution to the Society but no payment was actually made. It is proposed to make a contribution of Rs.1,000 to the Society during the year 1938-39 for aid to the Provincial Discharged Prisoners' Aid Society and for reorganization of district societies.
	Total 28.—Jails	1,000	..	1,000	1,000	..	1,000	
	EDUCATION (EUROPEAN AND ANGLO-INDIAN).							
37.—Education—European and Anglo-Indian Education—Scholarships.	Award of scholarships to Anglo-Indian or European boys and girls on the results of the Junior and Senior Cambridge Examination.	..	2,140	2,140	..	600	600	The Board of Anglo-Indian and European Education considered that the number of scholarships given in European and Anglo-Indian Schools in Assam was insufficient and they recommended that there should be two scholarships to be awarded on the results of the Junior Cambridge Examination (one to a girl and one to a boy) and also two scholarships (one to a girl and one to a boy) on the results of the Senior Cambridge Examination. The Junior Cambridge Scholarships should be of the value of Rs. 15 a month for two years and the Senior Cambridge Scholarship should be of the value of Rs. 25 a month for four years. If this is sanctioned the scholarships sanctioned in 1937-38 through schedule at the rate of Rs. 20 a month to be awarded to a girl on the results of the Senior Cambridge Examination will be cancelled.
	Total 37.—Education (European and Anglo-Indian).	..	2,140	2,140	..	600	600	

	EDUCATION (OTHER THAN EUROPEAN AND ANGLO-INDIAN)							
37.—Education—University Education—Government Arts Colleges—Pay of Officers.	Appointment of a Lecturer in Assamese for the Cotton College, Gauhati—on the scale of Rs. 175—185—195—10—225—10—355—10—425.	..	3,504	3,504	..	1,400	1,400	Many girl students of the Cotton College who have passed the Matriculation Examination with Assamese as their second language are greatly handicapped in their study in the Intermediate Examination as they have to take some classical language such as Sanskrit or Persian. The affiliation in Assamese as second language and the appointment of a Lecturer to teach the girls Assamese in the Cotton College, Gauhati, are therefore necessary.
37.—Education—University Education—Contribution—Grants-in-aid—Grants to Calcutta University to meet the cost of pay of a Lecturer in Assamese.	Contribution to the Calcutta University for the appointment of a Lecturer in Assamese for the University.	..	1,200	1,200	..	1,200	1,200	Due to the recent changes in the Calcutta University Regulations relating to the medium of instruction a demand for M. As. in Indian Vernaculars is arising and Assam is much handicapped owing to the fact that the Assamese language cannot at present be offered as a principal subject for the University Examination up to the M. A. 2. The University authorities have been approached to make Assamese a principal language and it is believed that they will do so, provided the Government of Assam contribute a yearly grant of Rs.1,200 towards the maintenance of a Lecturer for the purpose.
37.—Education—University Education—Training College—Contributions and grants-in-aid.	Non-recurring grants to the St. Edmund's College, for B. T. Classes.	1,000	..	1,000	1,000	..	1,000	At present Rs.5,000 only annually is given to the St. Edmund's College for the training of teachers for the B. T. Degree but no capital grant has been given to the authorities of the college. It is now proposed to give the college a capital grant of Rs.1,000 for the improvement and equipment of the Library and provision of apparatus.
37.—Education—University—Direct grants to Non-Government Arts Colleges.	Maintenance grants to the Jorhat, Silchar and Habiganj Colleges.	..	1,800	1,800	..	1,800	1,800	1. These Colleges were started purely as private ventures for the advancement of higher education and are the outcome of the donations of public spirited gentlemen helped by the sacrifices of the Principals, Professors and students. These Colleges are relieving pressure on the two Government Arts Colleges and their results compare favourably with those of Government Colleges, in consideration of which they have proved themselves deserving of Government support. 2. In the current year's budget a provision of Rs.2,000 (ultimate recurring Rs,2,400) was made for these Colleges. This amount is quite inadequate and it is now proposed to increase the amount to Rs.4,200 and to distribute it as follows :— Jorhat College .. .. 150 per mensem. Habiganj College .. .. 100 ditto. Silchar College .. .. 100 ditto.
37.—Education—General charges—Miscellaneous—Other Miscellaneous charges—Grants—Grants to night schools in Assam Valley.	Organisation of night schools in the Assam Valley.	..	500	500	..	500	500	The Inspector of Schools, Assam Valley Circle, proposes to organise half a dozen night schools in the coming winter. There is a demand for such schools in the Assam Valley and they do immense good to the unlettered village people.

LIST OF NEW SCHEMES INCLUDED IN THE BUDGET FOR 1938-39—*contd.*

Major, minor and sub-head under which provision should be made	Nature of scheme	Estimate of ultimate cost			Estimate of expenditure in 1938-39			Remarks
		Non-recurring	Re-curring	Total	Non-recurring	Re-curring	Total	
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
37.—Education—General Charges—T.—Miscellaneous—Allowances and Honoraria—Lump provision for the preparation of Mikir Text Books.	Production of Mikir Text Books in Assamese Script.	800	..	800	800	..	800	Provision is made for the preparation and production of Mikir Text Books in Assamese Script for Mikir Schools.
37.—Education—Special—Direct grants to non-Government Special Schools.	For giving additional grants to the Madrasas and also new grants to un-aided Madrasas.	..	3,000	3,000	..	3,000	3,000	The grants now given to the Madrasas are not adequate. Grants should therefore be increased so as to bring them to a state of efficiency. Many of these Madrasas are at present housed in *katcha* buildings and need improvement and extension. It is also proposed to bring many Madrasas on the aided list.
37.—Education—Direct grants to non-Government Special Schools (Non-recurring.)	Grants for construction or repairs to buildings of Sanskrit Tols.	1,500	..	1,500	1,500	..	1,500	No grant could be sanctioned for a long time either for construction or for repairs of buildings of Sanskrit Tols, for want of funds. Under the rules the Assam Sanskrit Board cannot sanction any grants for these purposes. It is therefore necessary that a sum of at least Rs. 1,500 should be provided for these purposes.
37.—Education—Government Professional Colleges—Training Colleges—Contribution to the St. Mary's College, Shillong.	Grant in aid to the College Department of St. Mary's College, Shillong.	..	1,200	1,200	..	1,200	1,200	St. Mary's College, Shillong which is affiliated to B.A. and B.T., has at present 30 lady students of whom 10 are in the B. T. classes which were opened this year. The College authorities have recently erected the buildings at a cost of Rs.22,000. The College is doing excellent work for women's education and it is proposed to help the institution with a recurring grant of Rs. 100 a month.
37.—Education Secondary—Government Secondary Schools—High Schools for boys.	Manual Instructor ..	..	775	775	..	88	88	Rs. Pay of Manual Instructor in class III of the Assam School Service (average cost of the post being 120·62) .. .. 1,447·44 Less cost of a post in the Assam Lower School Service—High School cadre I (General grade) to be abolished .. .. 672·42 775·02 Manual Instructor, Government High School, Dibrugarh, is an officer of the Assam Lower School Service (High School Cadre I—general grade) whereas other Instructors are in the Assam School Service (Class III). Provision is made for the creation of a post in class III of the Assam School Service in lieu of a post in the general grade of the High School cadre I of the Assam Lower School Service to be abolished, for the promotion of Babu Barada Charan Choudhury, Manual Instructor, Government High School, Dibrugarh, with effect from 1st April 1938.

37.—Education—Secondary—Government Secondary Schools—High Schools for girls.	Staffing of Government Girls' High Schools.	..	3,575	3,575	..	760	760	Provision is made for the appointment of an Assistant Headmistress for each of the Government Girls' High Schools at Sylhet and Dibrugarh, with effect from 1st July 1938. Two posts in class II of the Assam School Service in lieu of 2 posts in class III to be abolished with effect from that date. Resultant total increase of expenditure in 1938-39 .. .. Rs. 160 One post for Sanskrit Mistress in class III, Assam School Service, from 1st July 1938 .. .. 600 Total .. 760
37.—Education—E.—Government Secondary Schools—Secondary Schools for boys—Pay of Establishment—Teaching Staff.	Staffing of Middle Schools for boys.	..	1,490	1,490	..	990	990	In view of the increased enrolment in certain Middle Schools the addition of 3 posts to the Middle School cadre II B of the Assam Lower School Service in the scale of Rs.30—1—40—1—55 is urgently required.
50.—Civil Works—Original Works.	Transfer of the settlement Office building at Nowgong to the Dawson Aided High School and provision of separate accommodation for the offices now located in the Settlement Office building.	6,500	..	6,500	6,500	..	6,500	The existing building of the Dawson Aided High School has proved quite inadequate and the school committee has applied for the Settlement Office building a part of which is at present occupied by some Government offices. Another building is also required for a girls' high school there. It is therefore proposed to make the following arrangements :— (1) To provide accommodation for the offices now located in the settlement office building in the Deputy Commissioner's Court buildings and the present Tahsil office building by making certain additions and alterations and by construction of a small building. The cost of the scheme is estimated at Rs. 6,500. (2) To transfer the Settlement Office building to the Dawson High School. (3) To shift the Government Middle Vernacular School to the Dawson High School building. The cost of improving the building for use of the Middle Vernacular School is estimated at Rs.1,000. (4) To transfer the Government Middle Vernacular School building to the Managing Committee of the Girls' High School The Managing Committee of the Dawson High School will contribute Rs.1,000 towards the scheme and the amount will be treated as receipt.
37.—Education—Works (Secondary).	..	1,000	..	1,000	1,000	..	1000	
37.—Education—Primary Education—Grants to Local Bodies for Primary Education.	Expansion of Primary Schools	..	12,000	12,000	..	12,000	12,000	The provision is required to enable the Local Boards to take over venture Primary Schools in all Subdivisions. The provision is absolutely necessary.

LIST OF NEW SCHEMES INCLUDED IN THE BUDGET FOR 1938-39—*contd.*

Major, minor and sub-head under which provision should be made	Nature of scheme	Estimate of ultimate cost			Estimate of expenditure in 1938-39			Remarks
		Non-recurring	Re-curring	Total	Non-recurring	Re-curring	Total	
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
37.—Education—Primary Education—Direct Grants to non-Government Primary Schools.	Establishment of 4 "B" class Tea Garden Schools.	..	480	480	..	480	480	It is proposed to establish 4 new "B" Class Tea Garden Schools. The cost for the same is estimated as follows:— Maintenance grant for 4 schools at Rs. 10 per school per month, Rs. 480.
	Total—37.—Education ..	4,300	29,524	3 3,824	4,300	23,418	27,718	
	Total—Civil Works ..	6,500	..	6,500	6,500	..	6,500	
	Total—Education (other than European and Anglo-Indian).	10,800	29,524	40,324	10,800	23,418	34,218	
	MEDICAL DEPARTMENT							
38.—Medical—Hospitals and Dispensaries—Travelling Dispensaries.	Establishment of ~~two~~ one Travelling Dispensary in the Garo Hills District.	45	2,538	2,583	45	1,746	1,791	Of the seven dispensaries in the Garo Hills District (including one *Kalaazar* Dispensary) only one, *viz.*, that at Tura is situated in the interior, the others being located on the borders of the plains portion of the district. The Garos being in the interior are almost entirely neglected so far as medical facilities are concerned and to remedy this it is proposed to provide for one itinerating dispensary to cover the four hill mauzas of the district. The following staff and other expenditure will be necessary for the dispensary:— One Sub-Assistant Surgeon at Rs.75—175 per mensem .. Rs. 825 Compensatory allowance at Rs.15 per mensem .. .. 165 Travelling allowance at Rs.300 per annum .. .. .. 275 One medicine carrier at Rs.16 per mensem .. .. 176 Cost of medicines .. .. 275 Miscellaneous charges .. .. 30 Cost of equipment .. .. 45 Total 1,791

38.—Medical—Medical Colleges and Schools—Medical Schools—Pay of establishment—Laboratory Assistant.	Appointment of Laboratory Assistant for the Physics and Chemistry department of the Berry-White Medical School, Dibrugarh, on Rs.40—2—60 per mensem.	..	720	720	..	440	440	A Civil Assistant Surgeon as Teacher for Hygiene and Medical Jurisprudence and a non-medical Science graduate (an M. Sc.) to teach Physics and Chemistry have been sanctioned for the Berry-White Medical School. A Laboratory Assistant is now required to help the non-medical science teacher. A labor.tory attendant has also been found to be an imperative necessity on experience.
	Total 38.—Medical ..	45	3,258	3,303	45	2,186	2,231	
	AGRICULTURE DEPARTMENT							
40.—Agriculture—Superintendence.	One Agricultural Inspector on Rs.80—200 per mensem and one peon at Rs.12 per mensem.	..	1,836	1,836	..	1,012	1,012	More agricultural inspectors are required particularly in Assam Valley where some subdivisions are without inspectors.
40.—Agriculture—Superintendence.	One Agricultural Demonstrator each for Sibsagar, Mangaldai and Hailakandi (Rs.20—25—30—4/2—50).	..	1,512	1,512	..	660	660	At present there is one agricultural demonstrator each for the subdivisions. With the appointment of agricultural inspectors for these subdivisions one additional agricultural demonstrator for each agricultural inspector will be required for efficient management of the work.
40.—Agriculture—Superintendence.	Travelling Allowance for one Agricultural Inspector at Rs. 600 per annum and Rs.100 per annum for one peon.	..	700	700	..	640	640	
Ditto ditto ..	Fixed Travelling Allowance for 3 Agricultural Demonstrators at Rs.10 per each annum.	..	360	360	..	330	330	
	Total 40.—Agriculture	..	4,408	4,408	..	2,642	2,642	
	VETERINARY DEPARTMENT							
41.—Veterinary—Superintendence.	Appointment of two Reserve Veterinary Assistant Surgeons—Pay Rs. 55—4—67—4—95—4—135 *plus* a special pay Rs.10 each per mensem.	..	2,346	2,346	..	1,430	1,430	It has long been recognised that the Veterinary Department requires strengthening in order to deal effectively with outbreaks of epidemic diseases among cattle. For the present it is proposed to increase the permanent cadre of Veterinary Assistant Surgeons by two only. Of this addition of permanent posts two are posts which are at present temporary and which it is proposed to absorb into the permanent cadre.
	Total 41.—Veterinary ..	..	2,346	2,346	..	1,430	1,430	

Major, minor and sub-head under which provision should be made	Nature of scheme	Estimate of ultimate cost			Estimate of expenditure in 1938-39			Remarks
		Non-recurring	Recurring	Total	Non-recurring	Recurring	Total	
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	INDUSTRIES DEPARTMENT							
43.—Industries—C.—Industrial Education—(*b*) Peripatetic Weaving Parties.	Appointment of a Peripatetic Jute Spinning and Weaving Party.	500	1,842	2,342	500	1,600	2,100	Jute spinning and weaving is an important industry and there is ample scope for its development in this province. The Board for Development, Assam, recommended this scheme to the Government as this industry was considered necessary to provide a subsidiary occupation to cultivators. The scheme will be tried on an experimental basis for two years. The details of the expenditure during the year 1938-39 are as follows:— Purchase of slays, etc. .. .. Rs. 500 Jute Weaving Demonstrator (Rs. 35—40—4/2—60) .. .. 385 Jugali on Rs. 15 per mensem .. .. 165 Travelling allowance .. .. 250 Purchase of yarn, etc. .. .. 300 Contingency .. .. 500 Total 2,100
	Total 43.—Industries ..	500	1,842	2,342	500	1,600	2,100	

EXCLUDED AREAS

LIST OF NEW SCHEMES INCLUDED IN THE BUDGET FOR 1938-39

Major, minor and sub-head under which provision should be made	Nature of scheme	Estimate of ultimate cost			Estimate of expenditure in 1938-39			Remarks
		Non-recurring	Recurring	Total	Non-recurring	Recurring	Total	
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	MEDICAL DEPARTMENT							
38.—Medical--Hospitals and Dispensaries—Pay of establishment.	One Itinerating Sub-Assistant Surgeon for Mokokchung Subdivision of the Naga Hills district.	..	1,536	1,536	..	825	825	There is general agreement that the medical situation in the Naga Hills district is most unsatisfactory. At present there is only one Itinerating Sub-Assistant Surgeon for the whole district. The limited number of fixed dispensaries and the large area of the district to be served by them make the question of adequate medical relief most difficult. In the Mokokchung Subdivision (*a*) there is no Itinerating Sub-Assistant Surgeon (*b*) there is no cart or motor road at all, since all travelling is by hill path access to dispensaries is difficult. That the need for medical attendance in the Mokokchung Subdivision is great and that it is greatly appreciated when given is shown by the fact that the Subdivisional hospital has the second biggest attendance of any Government hospital in the province. In the circumstances it is considered that the appointment of an Itinerating Sub-Assistant Surgeon for the Subdivision is a vital necessity.
38.—Medical—Hospitals and Dispensaries—Travelling Dispensaries—Allowances and Honoraria—House rent and other allowances.	Compensatory allowance of the Sub-Assistant Surgeon at Rs.20 per mensem.	..	240	240	..	220	220	
	House rent of the Sub-Assistant Surgeon at Rs.10 per mensem.	..	120	120	..	110	110	
38.—Medical—Hospitals and Dispensaries—Travelling Dispensaries—Contingencies (non-contract)—Pay of contingency menials.	One medicine carrier for the Itinerating Sub-Assistant Surgeon at Rs.14 per mensem.	..	168	168	..	154	154	The Sub-Assistant Surgeon will be appointed on the usual time-scale of pay of Rs.75—5—175 with a compensatory allowance of Rs.20 per mensem and a house allowance of Rs.10 per mensem as is granted to the existing Itinerating Sub-Assistant Surgeon. The recurring and non-recurring expenditure involved for 1938-39 is as follows :—
Other non-contract contingencies.	(Medicine and equipment)	100	400	500	100	400	500	
	(Miscellaneous)	75	20	95	75	20	95	
		175	2,484	2,659	175	1,729	1,904	

Recurring	Rs.
Pay of Sub-Assistant Surgeon	825
Compensatory allowance of Sub-Assistant Surgeon	220
House allowance of Sub-Assistant Surgeon	110
Pay of one medicine carrier at Rs.14 per mensem	154
Medicine and equipment	400
Miscellaneous (contingencies)	20
	1,729
Non-recurring	
Medicine and equipment	100
Miscellaneous—contingencies	75
Total	175
Grand total	1,904

LIST OF NEW SCHEMES INCLUDED IN THE BUDGET FOR 1938-39—*concld.*

Major, minor and sub-head under which provision should be made	Nature of scheme	Estimate of ultimate cost			Estimate of expenditure in 1938-39			Remarks
		Non-recurring	Recurring	Total	Non-recurring	Recurring	Total	
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
50.—Civil Works—Original Works.	Extension of the indoor ward attached to the Mokokchung Civil Hospital.	5,313	..	5,313	5,313	..	5,313	The present accommodation in the indoor ward attached to the Mokokchung hospital is so inadequate that even in normal times nearly every bed has to be shared by two patients. When there is a rush the surplus lie on the floor. The figure of in-patients for 1936 is 1,649—highest of any Government hospital in the Province, except Dibrugarh, which has 113 beds as against 28 at Mokokchung. Even with the proposed addition the hospital will probably remain the most crowded hospital in Assam. The local authorities have been pressing for increased accommodation for the last seven years. The proposal was last considered by Government in 1934 but turned down for lack of funds. His Excellency has seen the papers and considers the scheme an urgent one. The non-recurring expenditure of Rs.500 is on account of clothing and bedding.
38.—Medical—Hospitals and dispensaries—Ordinary dispensaries.	Ditto	500	1,242	1,742	500	..	500	
	Total 38.—Medical ..	675	3,726	4,401	675	1,729	2,404	
	Total Civil Works ..	5,313	..	5,313	5,313	..	5,313	
	Total Medical Department	5,988	3,726	9,714	5,988	1,729	7,717	

APPENDIX B

NOTE ON THE PRESENT FINANCIAL SITUATION OF THE PROVINCE WITH REFERENCE TO THE ACTUAL RECEIPTS AND EXPENDITURE OF THE YEAR 1936-37 AS COMPARED WITH THE REVISED FOR THE YEAR.

I.—SUMMARY

—	Revised	Actuals	Result + or —
1	2	3	4
	Trs.	Trs.	Trs.
Opening balance	4,04	4,04	...
Receipts	2,79,89	2,89,25	+9,36
Total	2,83,93	2,93,29	+9,36
Expenditure	3,30,71	3,23,94	—6,77
Closing balance	—46,78	—30,65	—16,13

1. The revised estimates for the year 1936-37 which were prepared in January last, placed the receipts for the year at Trs. 2,79,89 and the expenditure at Trs. 3,30,71, thus anticipating a deficit balance of Trs. 46,78. The final accounts of the year, however, show that receipts amounted to Trs. 2,89,25 and charges to Trs. 3,23,94 resulting in a deficit closing balance of Trs. 30,65. A temporary loan of this amount has been sanctioned by the Government of India bearing interest at 1½ per cent. It will have to be repaid during 1938-39 by means of a loan to be floated in the open market.

II.—REVENUE

2. The revised estimates and the final actuals for the year 1936-37 are compared in the following table :—

Heads of Revenue	Revised	Actuals	Result + or —
1	2	3	4
	Trs.	Trs.	Trs.
II.—Taxes on Income	3,62	3,16	—46
III.—Salt	9	7	—2
V.—Land Revenue	1,24,85	1,29,76	+4,91
VI.—Excise	36,09	35,90	—19
VII.—Stamps	17,75	18,29	+54
VIII.—Forests	15,60	16,85	+1,25
IX.—Registration	1,73	1,63	—10
XVI.—Interest	48	44	—4
XVII.—Administration of Justice	1,80	1,86	+6
XVIII.—Jails and Convict Settlements...	60	53	—7
XIX.—Police	1,67	1,65	—2
XXI.—Education	3,68	3,63	—5
XXII.—Medical	1,74	1,72	—2
XXIII.—Public Health	1,14	1,14	...
XXIV.—Agriculture	1,10	1,04	—6
XXV.—Industries...	31	31	...
XXVI.—Miscellaneous Departments	76	1,96	+1,20
XXX.—Civil Works	22,33	21,93	—40
XXXIII.—Receipts in aid of superannuation	20	19	—1
XXXIV.—Stationery and Printing	44	57	+13
XXXV.—Miscellaneous	90	86	—4
XXXIXA.—Miscellaneous adjustments between Central and Provincial Government.	8,71	9,86	+1,15
Civil deposits	1,00	89	—11
Revenue in England	5	5	...
Provincial Loan Account	5,24	5,48	+24
Appropriation for reduction or avoidance of debt ...	10,46	10,46	...
Government Press—			
Depreciation Fund	10	17	+7
Provincial subvention from Central Road Development Account.	17,45	18,76	+1,31
Suspense	...	9	+9
Total ...	2,79,89	2,89,25	+9,36

The more important variations are explained below :—

II.—Taxes on Income (*—Trs. 46*).—The receipts under this head depend largely on the prosperity of the tea and oil industries. The tea industry did not have as prosperous a year as was anticipated.

V.—Land Revenue (*+ Trs. 4,91*).—The increase is mainly due to better realisation of arrear revenue owing to the gradual improvement in economic conditions.

VII.—Stamps (*+ Trs. 54*).—The increase was due to better receipts than were anticipated by the introduction of the Stamp Amendment Act, 1936.

VIII.—Forests (*+ Trs. 1,25*).—Owing to increased demand for timber due to the improvement in the jute industry in Eastern Bengal.

XXVI.—Miscellaneous Departments (*+ Trs.1,20*).—Due to introduction of Motor Vehicles Taxation Act, 1936, from 1st March 1937. From that date the fees hitherto received by local bodies were credited to Provincial revenues.

XXX.—Civil Works (*—Trs. 40*).—Due to smaller expenditure from the amount received from the Central Road Development Account.

Miscellaneous adjustments between Central and Provincial Governments(*+ Trs. 1,15*).—Due to an increase in this Government's share of the export duty on jute on the basis of actuals.

Provincial Loan Account (*+ Trs. 24*).—Due to repayment (Trs. 1,34) of half of the loan taken by Bijni Estate instead of the usual instalment of Trs. 22, partly counterbalanced by a fall of Trs. 98 under recoveries of agricultural loans.

Provincial subvention from Central Road Development account (*+ Trs. 1,31*).—Due to a larger allotment from the General Fund of the Central Road Development account than was anticipated.

III.—EXPENDITURE

3. The revised estimates and the final actuals for the year 1936-37 are compared below in the following table :—

Heads of expenditure	Revised	Actuals	Result + or −
1	2	3	4
Reserved	Trs.	Trs.	Trs.
5.—Land Revenue	16,80	16,48	−32
7.—Stamps	42	45	+3
8.—Forests	11,45	11,29	−16
8A—Forests	45	44	−1
10.—State Railways	44	44	...
12.—Miscellaneous Railway expenditure	...	...	...
15B.—Navigation, Embankments, etc.	64	62	−2
19.—Interest on ordinary debt	6,34	6,36	+2
21.—Appropriation for reduction or avoidance of debt ...	10,46	10,46	...
22.—General Administration	27,83	27,33	−50
24.—Administration of Justice...	9,95	9,71	−24
25.—Jails and Convict Settlements	5,28	5,24	−4
26.—Police	26,68	26,75	+7
26.—Police (Assam Rifles)	3,42	3,42	...
27.—Ports and Pilotage	21	10	−11
30.—Scientific Departments	4	4	...
31.—Education (European)	85	88	+3
32.—Medical	1	1	...
37.—Miscellaneous Departments	73	73	...
41.—Civil Works	60,77	57,31	−3,46
43.—Famine Relief	20	11	−9
45.—Superannuation Allowances and Pensions	15,67	15,57	−10
46.—Stationery and Printing	3,31	3,57	+26
47.—Miscellaneous	4,08	3,94	−14
52.—Extraordinary Charges	3	3	...
52A.—Forest capital outlay not charged to Revenue	21	20	−1
60B.—Payment of commuted value of pensions	1,77	1,54	−23
Government Press Depreciation Fund	10	12	+2
61.—Payment of gratuities to retrenched personnel ...	—8	—8	...
S.—Advances from the Provincial Loans Fund	10,46	10,46	...
Loans and advances by Provincial Government ...	1,94	1,45	−49
Provincial subvention from Central Road Development Account.	17,45	16,51	−94
Suspense	...	9	+9
Civil Deposits	90	82	−8
Deposit account of grants for the economic development and improvement of rural areas.	1,20	64	−56
Transferred			
6.—Excise	5,30	5,27	−3
9.—Registration	1,57	1,56	−1
22.—General Administration	1,09	1,07	−2
30.—Scientific Departments	...	...	...
31.—Education (Transferred)...	33,60	33,78	+18
32.—Medical	13,00	13,66	+66
33.—Public Health	7,33	7,10	−23
34.—Agriculture	8,09	7,89	−20
35.—Industries	2,25	2,24	−1
37.—Miscellaneous Departments	1	1	...
41.—Civil Works	3,88	3,77	−11
46.—Stationery and Printing	75	95	+20
47.—Miscellaneous...	2,60	2,62	+2
Expenditure in England...	11,23	10,98	−25
Total	3,30,71	3,23,94	−6,77

The more important variations are explained below :—

5.—*Land Revenue (—Trs. 32)*.—Due mainly to smaller charges on commission for land revenue collections owing to some mauzadars not drawing their commission before the close of the year.

22.—*General Administration (—Trs. 50)*.—Saving due to lesser expenditure under election charges which could not be accurately estimated.

24.—*Administration of Justice (—Trs. 24)*.—Savings occurred under "District and Sessions Judges, Process-serving Establishment" and "Criminal Courts" mainly due to economy under diet allowance to witnesses and jurors.

41.—*Civil Works (—Trs. 3,46)*.—Savings mainly due to the fact that the allotments made for different works could not be spent in full by the Executive Engineers for various unavoidable reasons before the close of the year.

46.—*Stationery and Printing* { Reserved (+Trs. 26). Transferred (+Trs. 20).

Owing to the failure of a certain contractor to carry out the terms of his contract during 1934-35 and 1935-36, Government found it necessary to cancel the contract and to make other arrangements for printing of forms for 1936-37 and this resulted in increased expenditure.

Payment of commuted value of Pensions (—Trs. 23).—Due to non-drawal of a sum of Trs. 22 by certain pensioners before the close of the year.

Loans and Advances by Provincial Government (—Trs. 49).—Lesser demands for agricultural loans and loans to local bodies than were anticipated at the time when the revised was framed.

Provincial Subvention from the Central Road Development Account (—Trs. 94).—Savings on allotments made for petrol tax projects due to various unavoidable reasons, such as (*i*) delay in receipt of materials, (2) delay in land acquisition, etc.

Deposit Account of grants for the development and improvement of rural areas. (—Trs. 56).—Due to smaller expenditure than anticipated.

32.—*Medical (+Trs. 66)*.—Due to adjustment of arrear charges for the Calcutta Medical College and the Campbell Medical School. This was not anticipated when the revised was framed.

33.—*Public Health (—Trs. 23)*.—Owing to petty savings under various heads subordinate to " Epidemic diseases ".

Expenditure in England (—Trs. 25).—Due to petty savings under various heads.

IV.—1937-38

4. *Prospects for 1937-38*.—The total provincial revenue receipt (excluding subvention from the Government of India) for the first six months totalled Trs.1,09,18 as compared with the Trs.1,11,70 during the corresponding period of 1936-37. It is impossible at this stage to say accurately what the actual position at the end of the year will be, but judging from the progress of actuals it is very likely that revenue receipts will be down by Trs.6,43 and capital receipts by Trs.2,68. Under Land Revenue there is likely to be a fall of 6 lakhs due partly to the proposal to grant further remissions of land revenue and partly to the postponement of deferred enhancements in Lakhimpur, while under capital heads there is likely to be a fall of Trs.2,00 owing to postponement of the realisation of the outstanding agricultural loans.

On the expenditure side, while a saving of Trs.75 is anticipated under some heads, there will be an excess of Trs. 2,93, under others of which Trs. 1,90 will be due to members of the Legislatures if their Emoluments and Allowances Bill, as originally passed by the Legislative Assembly, becomes law and also the holding of a large number of sessions (Trs.1,25) and about Trs.65 for the offices of the two Commissioners of Divisions up to 31st December, 1937. A sum of about Trs. 40 will also be required under " Famine Relief " for giving relief to people in the districts affected by floods and scarcity.

The original budget for the current year estimated a revenue surplus of Trs.4,46 but present indications are that there will be a revenue deficit of Trs.4,15 and that the estimated closing balance of Trs.37,26 will drop to Trs.29,02.

Dated, Shillong :
The 7th December 1937.

A. G. PATTON,
Secretary, Finance Department.

A. G. P. (Fin.) No. 93—250—28-1-1938

Government of Bengal

Finance Department

Civil Budget Estimate

For the Year 1938-39

(As presented to the Legislature)

Superintendent, Government Printing
Bengal Government Press, Alipore, Bengal
1938

Price—Indian, Rs. 2; English 3s. 5d.

Government of Bengal

Finance Department

Civil Budget Estimate

For the Year 1938-39

(As presented to the Legislature)

Superintendent, Government Printing
Bengal Government Press, Alipore, Bengal
1938

GOVERNMENT OF BENGAL.

Civil Budget Estimate for the year 1938-39.

GENERAL ABSTRACT OF REVENUE AND RECEIPTS.

[The figures are in thousands of rupees.]

Heads of Revenue.	Reference to detailed estimates.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
1	2	3	4	5
A—Principal Heads of Revenue.	Page.	Rs.	Rs.	Rs.
I—Customs	9	2,39,50	2,56,50	2,23,00
IV—Taxes on income other than Corporation Tax	9	25,60	27,60	..
V—Salt	9	61	59	59
VII—Land Revenue	9-10	3,50,70	3,64,27	3,51,85
VIII—Provincial Excise	11-12	1,50,00	1,54,00	1,37,00
IX—Stamps	13	2,90,00	2,97,00	3,07,65
X—Forest	14-16	19,36	19,91	18,23
XI—Registration	17	24,00	24,00	24,00
XII—Receipts under Motor Vehicles Taxation Acts	17	20,76	20,56	20,31
XIII—Other Taxes and Duties	17	20,49	39,79	36,49
B—Railway Revenue Account.				
XVI—Subsidised Companies	17	18	15	41
C—Irrigation, Navigation, Embankment and Drainage Works.				
XVII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept (Net)	18-19	−2,81	−2,33	−37
XVIII—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept	19-20	3,11	1,77	2,15
E—Debt Services.				
XX—Interest	20	30,98	8,41	7,22
F—Civil Administration.				
XXI—Administration of Justice	21	15,04	13,98	14,48
XXII—Jails and Convict Settlements	22	6,94	6,83	6,53
XXIII—Police	23	8,00	7,88	7,78
XXIV—Ports and Pilotage	24	1,29	1,29	1,22
XXVI—Education	24	15,81	14,65	14,59
XXVII—Medical	25	9,53	9,50	9,51
XXVIII—Public Health	25	5,13	2,07	1,75
XXIX—Agriculture	26	3,49	1,80	1,43
XXX—Veterinary	26-27	1,41	1,42	1,31
XXXI—Co-operation	27	5,36	4,68	5,22
XXXII—Industries	28	14,56	14,15	13,84
XXXVI—Miscellaneous Departments	29	1,85	1,82	1,76
H—Civil Works and Miscellaneous Public Improvements.				
XXXIX—Civil Works	29	34,16	31,34	28,68
J—Miscellaneous.				
XLIV—Receipts in aid of Superannuation ..	30	3,08	3,85	3,15
XLV—Stationery and Printing	31	5,12	5,02	4,95
XLVI—Miscellaneous	32-33	9,43	8,68	9,45
Carried over ..	..	13,12,68	13,41,18	12,54,18

GOVERNMENT OF BENGAL.

Civil Budget Estimate for the year 1938-39.

General Abstract of Revenue and Receipts.

[The figures are in thousands of rupees.]

Heads of Revenue.	Reference to detailed estimates.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
1	2	3	4	5
	Page.	Rs.	Rs.	Rs.
Brought forward ..	..	13,12,68	13,41,18	12,54,18
M—Extraordinary items.				
LI—Extraordinary receipts	34	5	1,32	85
Total Revenue Receipts ..	..	13,12,73	13,42,50	12,55,03
Revenue Surplus ..	..	..	**1,35,76**	**33,98**
Debt, deposits, etc.				
Unfunded Debt—				
State Provident Funds	34	66,50	65,30	66,65
Deposits and Advances—				
Deposit bearing interest—				
Famine Relief Fund	..	..	..	..
Deposits not bearing interest—				
Appropriation for Reduction or Avoidance of Debt	..	..	..	..
Subventions from the Road Development Fund ..	..	..	..	..
Fund for Economic Development and improvement of Rural Areas	..	..	..	6,72
Depreciation Reserve Fund—Government Presses	..	85	1,00	1,04
General Police Fund	..	..	..	..
Transfer from Famine Relief Fund	..	..	..	..
Deposits of Local Funds—				
District Funds	..	1,68,00	1,68,00	1,70,00
Other Funds	34	86,10	84,10	87,44
Civil Deposits	35	5,95,80	5,94,10	6,17,64
Other accounts		11,58	6,79	
Advances repayable		12,60	13,00	
Permament advances	36	5	5	13,75
Accounts with Foreign Government and Indian States		..	14	
Accounts with the Government of Burma ..	36	3,00	3,00	..
Accounts with Reserve Bank	36	1,50	1,50	..
Suspense accounts	36	4,22,62	2,92,81	
Cheques and Bilils	36	2,89,00	2,89,00	8,00
Departmental and similar accouuts	36	1,45	1,45	
Total Deposits and Advances ..		15,92,55	14,54,94	9,04,59
Loans and Advances by the Provincial Governments—				
Loans to Municipalities, Port Funds, etc ..	36	12,05	24,70	27,24
Advances to Government servants		1,86	1,80	
Total—Debt, Deposits, etc.	..	16,72,96	15,46,74	9,98,48
Total Receipts	..	16,72,96	16,82,50	10,32,46
Opening balance ..	..	(a) 1,90,84	(a) 1,05,77*	97,78*
Grand Total ..	..	18,63,80	17,88,27	11,30,24

	Rs.	Rs.
*Minimum balance required to be kept in the Bank and in the Treasuries	49,00	49,00
Famine Relief Fund	3,39	3,31
Depreciation Reserve Fund—Government Presses	3,42	3,43
Subvention from Central Road Development Fund	37,11	43,33
Deposit account of grant for Development of Industries	1,19	1,50
Deposit account of grant for economic development and improvement of rural areas ..	2,87	3,65
Suspense account	80	1,47
Earthquake damages	..	8
Total	97,78	1,05,77

(a) Excludes { (i) 33,53 on account of securities of the Official Assignee.
(ii) 1,00 for securities of the Steam Boiler Fund.
(iii) 70,00 on account of investment in Treasury Bills.

Includes 49,00 on account of minimum balance required to be kept in the Bank and in the Treasuries.

GOVERNMENT OF BENGAL,

Civil Budget Estimate for the year 1938-39,

General Abstract of Expenditure.

[The figures are in thousands of rupees.]

Heads of expenditure.	Reference to detailed estimates.	Number of demand in the demand statement.	Budget estimate, 1938-39.			Revised estimate, 1937-38.			Budget estimate, 1937-38.		
	Page.	Number.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—Direct Demands on the Revenue.											
5—Salt	37	1	2	..	2	..	..	..	..	..	..
7—Land Revenue	38-63	2	30,85	1,55	32,40	32,70	1,30	34,00	36,12	1,58	37,70
8—Provincial Excise	64-69	3	19,40	1,33	20,73	18,19	1,40	19,59	17,77	1,43	19,20
9—Stamps	70-71	4	4,84	..	4,84	4,90	..	4,90	5,35	..	5,35
10—Forest	72-87	5	12,45	4,71	17,16	11,02	4,42	15,44	11,27	4,66	15,93
11—Registration	88-90	6	18,99	..	18,99	19,09	..	19,09	18,81	..	18,81
12—Charges on account of Motor Vehicles Taxation Acts ..	91	7	..	4,50	4,50	..	4,50	4,50	..	4,50	4,50
13—Other Taxes and Duties ..	92	8	30	..	30	46	..	46	43	..	43
C—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works.											
17—Interest on works for which capital accounts are kept ..	93	9	..	22,70	22,70	..	22,66	22,66	..	22,73	22,73
18—Other Revenue expenditure financed from Ordinary Revenues	94-97	10	18,79	2,07	20,86	11,37	2,25	13,62	14,47	1,74	16,21
18(1) —Other Revenue expenditure financed from Famine Relief Fund	..	10	..	..	..	..	..	..	..	..	..
CC—Capital Account of Irrigation, Navigation, Enbankment and Drainage Works charged to Revenue.											
19—Construction of Irrigation, Navigation, Embankment and Drainage Works—											
B—Financed from Ordinary Revenues	98	10	−4	..	−4	6	..	6	4	..	4
E—Debt Services.											
22—Interest on Debts, and other obligations	99	11	1	15,41	15,42	1	−8,06	−8,05	1	—7,56	—7,55
F—Civil Administration.											
25—General Administration—General Administration	100-146	12	1,14,08	37,27	1,51,35	1,21,63	36,31	1,57,94	1,18,53	34,55	1,53,08
25—General Administration—Debt Conciliation ..	147-148	13	24,45	18	24,63						
27—Administration of Justice ..	149-170	14	77,14	25,64	1,02,78	75,81	26,14	1,01,95	76,27	27,62	1,03,89
28—Jails and Convicts Settlements	171-189	15	36,31	1,48	37,79	40,59	1,59	42,18	42,99	1,50	44,49
29—Police	190-218	16	2,07,89	17,66	2,25,55	2,06,68	17,80	2,24,48	2,09,08	18,61	2,27,69
30—Ports and Pilotage ..	219-226	17	4,72	1,41	6,13	3,81	1,69	5,50	3,85	1,71	5,56
36—Scientific Departments ..	227	18	30	..	30	40	..	40	40	..	40
37—Education—General ..	228-253	19	1,33,45	9,21	1,42,66	1,16,82	9,24	1,26,06	1,17,40	9,28	1,26,68
37—Education—Anglo-Indian and European	254-260	20	11,25	..	11,25	11,00	..	11,00	10,97	5	11,02
38—Medical	261-279	21	50,93	7,99	58,92	44,58	7,98	52,56	46,75	7,70	54,45
39—Public Health	280-289	22	45,47	1,24	46,71	31,62	1,17	32,79	32,85	1,13	33,98
40—Agriculture	290-325	23	15,36	91	16,27	10,81	78	11,59	10,65	1,09	11,74
Carried over ..			8,26,96	1,55,26	9,82,22	7,61,55	1,31,17	8,92,72	7,74,01	1,32,32	9,06,33

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GOVERNMENT OF BENGAL.

Civil Budget Estimate for the year 1938-39.

GENERAL ABSTRACT OF EXPENDITURE.

[The figures are in thousands of rupees.]

Heads of expenditure.	Reference to detailed estimates.	Number of demand in the demand statement.	Budget estimate, 1938-39.			Revised estimate, 1937-38.			Budget estimate, 1937-38.		
	Page.	Number.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	..	..	8,26,96	1,55,26	9,82,22	7,61,55	1,31,17	8,92,72	7,74,01	1,32,32	9,06,33
F—Civil Administration—*concld.*											
41—Veterinary	326-332	24	5,05	54	5,59	4,76	56	5,32	4,84	59	5,43
42—Co-operation ..	333-337	25	14,63	11	14,74	12,35	..	12,35	13,81	13	13,94
43—Industries—Industries ..	338-351	26	15,61	1	15,62	15,68	50	16,18	16,14	55	16,69
43—Industries—Cinchona ..	352-354	27	4,45	57	5,02						
47—Miscellaneous Departments ..	355-363	28	5,16	28	5,44	4,77	32	5,09	5,01	37	5,38
H—Civil Works and Miscellaneous Public Improvements.											
50—Civil Works	364-366	29	1,34,59	12,16	1,46,75	1,13,01	12,29	1,25,30	1,19,04	12,11	1,31,15
J—Miscellaneous.											
54—Famine Relief	367-368	30	2,00	..	2,00	1,00	..	1,00	2,00	..	2,00
55—Superannuation allowances and pensions	369-370	31	68,81	27,02	95,83	66,54	26,11	92,65	64,78	26,10	90,88
56—Stationery and Printing ..	371-381	32	21,66	18	21,84	21,63	12	21,75	22,06	12	22,18
57—Miscellaneous	382-386	33	18,22	..	18,22	25,32	..	25,32	27,07	..	27,07
JJ—Miscellaneous—Capital Account charged to Revenue.											
55A—Commutation of pensions financed from Ordinary Revenues	387	31	10,00	1,00	11,00	8,25	81	9,06	..	..	..
Total Revenue Expenditure ..	..	..	11,27,14	1,97,13	13,24,27	10,34,86	1,71,88	12,06,74	10,48,76	1,72,29	12,21,05
Revenue Deficit	..	..	..	..	**11,84**	..	..	..	..	..	..
CC—Capital Account of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue.											
68—Construction of Irrigation, Navigation, Embankment and Drainage Works	388-389	10	−57	7	−50	2,34	11	2,45	3,38	32	3,70
HH—Civil Works and Miscellaneous Public Improvements not charged to Revenue.											
81—Civil Works not charged to Revenue	390	29	..	..	..	..	..	..	..	..	..
JJ—Miscellaneous Capital Account not charged to Revenue.											
83—Payments of commuted value of pensions	391	31	−2,32	−16	−2,48	−2,25	−15	−2,40	7,77	83	8,60
Total Capital Expenditure ..	..	..	−2,89	−9	−2,98	9	−4	5	11,15	1,15	12,30

GOVERNMENT OF BENGAL.

Civil Budget Estimate for the year 1938-39.

GENERAL ABSTRACT OF EXPENDITURE.

[Figures are in thousands of rupees.]

Heads of expenditure.	Reference to detailed estimates.	Number of demand in the demand statement.	Budget estimate, 1938-39.	Revised estimate, 1937-38.	Budget estimate, 1937-38.
	Page.	Number.			
			Rs.	Rs.	Rs.
Brought forward ..	..	..	—2,98	5	12,30
Debt, deposits, etc.—					
Unfunded debt—					
State Provident Funds	392	..	55,00	48,80	45,00
Deposits and advances—					
Deposits bearing interest—					
Famine Relief Fund	..	..	..	..	..
Deposits not bearing interest—					
Appropriation for Reduction or Avoidance of Debt	..	..	..	..	..
Subventions from the Road Development Fund..	..	..	..	..	22,23
Fund for Economic Development and improvement of Rural Areas	..	..	..	..	9,59
Balance of the fund for restoration of earthquake damages	..	..	..	1	..
Depreciation Reserve Fund—Government Presses		32	47	55	57
General Police Fund	..	..	..	..	..
Transfer from Famine Relief Fund.. ..	..	..	..	..	..
Deposits of Local Funds—					
District Funds	..	..	1,65,00	1,65,00	1,65,00
Other Funds	392	..	86,70	84,70	85,90
Civil Deposits	392	..	5,83,10	5,82,40	6,04,76
Other accounts	393	..	38,37	26,54	
Advances repayable	393	34	12,55	13,20	13,79
Permanent advances	393		4	4	
Accounts with Foreign Government and Indian States	..		..	..	
Accounts with the Government of Burma ..	393	..	3,00	3,00	..
Accounts with Reserve Bank	393	..	2,80	2,80	..
Suspense amounts	393	..	4,22,62	3,62,62	8,40
Cheques and Bills	393	..	2,87,00	2,87,00	
Departmental and similar accounts ..	393	..	1,45	1,45	
Total Deposits and Advances ..	..	..	16,03,10	15,29,31	9,10,24
Loans and advances by the Provincial Governments—					
Loans to Municipalities, Port Funds, etc. ..	395	35	19,44	16,93	24,74
Advances to Government servants ..			2,72	2,34	
Total Debt, Deposits, etc. ..	..	..	16,80,26	15,97,38	9,79,98
Total Expenditure	..	..	16,88,82	15,97,43	9,92,28
Closing Balance ..	..	..	*1,74,98	*1,90,84	1,37,96
Grand Total	..	..	18,63,80	17,88,27	11,30,24

* Excludes—(*i*) 33,53 on account of securities of the Official Assignee.
(*ii*) 1,00 for securities of the Steam Boiler Fund.
(*iii*) 70,00 on account of investment in Treasury bills.
Includes 49,00 on account of minimum balance required to be kept in the Bank and in the Treasuries.

Contents of demands for grants and appropriations.

Grant No.	Major Heads.	Amount. Voted.	Charged.	Total.
		Rs.	Rs.	Rs.
1	5—Salt	2,000	..	2,000
2	7—Land Revenue	30,85,000	1,55,000	32,40,000
3	8—Provincial Excise	19,40,000	1,33,000	20,73,000
4	9—Stamps	4,84,000	..	4,84,000
5	10—Forest	12,45,000	4,71,000	17,16,000
6	11—Registration	18,99,000	300	18,99,300
7	12—Charges on account of Motor Vehicles Taxation Acts ..	..	4,50,000	4,50,000
8	13—Other Taxes and Duties	30,000	..	30,000
	C—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works.			
9	17—Interest of works for which capital accounts are kept ..	..	22,70,000	22,70,000
10	XVII—Irrigation—Working expenses	14,94,000	1,72,000	16,66,000
10	18—Other Revenue expenditure financed from Ordinary Revenues.	18,79,000	2,07,000	20,86,000
10	18(1)—Other Revenue expenditure financed from Famine Relief Fund.	..	..	..
	CC—Capital Accounts of Irrigation, Navigation, Embankment and Drainage Works charged to Revenue.			
10	19—Construction of Irrigation, Navigation, Embankment and Drainage Works—			
	B—Financed from Ordinary Revenues	..	..	..
	CC—Capital Account of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue.			
10	68—Construction of Irrigation, Navigation, Embankment and Drainage Works	38,500	7,000	45,500
	Total Grant No. 10 ..	34,11,500	3,86,000	37,97,500
	E—Debt Services.			
11	22—Interest on debt and other obligations	1,000	15,41,000	15,42,000
	F—Civil Administration.			
12	25—General Administration—General Administration ..	1,14,08,000	37 27,000	1,51,35,000
13	25—General Administration—Debt Conciliation ..	24,45,000	18,000	24,63,000
14	27—Administration of Justice	77,14,000	25,64,000	1,02,78,000
15	28—Jails and Convict Settlements	36,31,000	1,48,000	37,79,000
16	29—Police	2,07,89,000	17,66,000	2,25,55,000
17	30—Ports and Pilotage	4,72,000	1,41,000	6,13,000
18	36—Scientific Departments	30,000	..	30,000
19	37—Education—General	1,33,45,000	9,21,000	1,42,66,000
20	37—Education—Anglo-Indian and European ..	11,24,800	200	11,25,000
21	38—Medical	50,92,500	7,99,500	58,92,000
22	39—Public Health	45,47,000	1,24,000	46,71,000
23	40—Agriculture	15,36,000	91,000	16,27,000
24	41—Veterinary	5,05,000	54,000	5,59,000
25	42—Co-operation	14,63,000	11,000	14,74,000
26	43—Industries—Industries	15,61,000	1,000	15,62,000
27	43—Industries—Cinchona	4,45,000	57,000	5,02,000
28	47—Miscellaneous Departments	5,16,000	28,000	5,44,000

Contents for demands for grants and appropriations.

Grant No.	Major Heads.	Amount. Voted.	Charged.	Total.
		Rs.	Rs.	Rs.
	Brought forward ..			
	H—Civil Works and Miscellaneous Public Improvements			
29	50—Civil Works	1,34,59,000	12,16,000	1,46,75,000
	HH—Civil Works and Miscellaneous Public Improvements not charged to Revenue.			
29	81—Civil Works not charged to Revenue ..	..	..	..
	Total Grant No. 29 ..	1,34,59,000	12,16,000	1,46,75,000
	J—Miscellaneous.			
30	54—Famine Relief	2,00,000	..	2,00,000
31	55—Superannuation allowances and pensions ..	68,81,000	27,02,000	95,83,000
	JJ—Miscellaneous—Capital Account charged to Revenue			
31	55A—Commutation of pensions financed from Ordinary Revenues	10,00,000	1,00,000	11,00,000
	JJ—Miscellaneous Capital Account not charged to Revenue.			
31	83—Payments of commuted value of pensions ..	−2,32,000	−16,000	−2,48,000
	Total Grant No. 31 ..	76,49,000	27,86,000	1,04,35,000
32	56—Stationery and Printing	21,66,000	18,000	21,84,000
	Deposits and Advances.			
32	Depreciation Reserve Fund—Government Presses ..	47,000	..	47,000
	Total Grant No. 32 ..	22,13,000	18,000	22,31,000
33	57—Miscellaneous	18,22,000	100	18,22,100
	Deposits and Advances.			
34	Interest Free Advances	3,30,000	..	3,30,000
35	Loans and Advances bearing interest	22,16,000	..	22,16,000
	Total ..	11,66,10,800	1,98,77,100	13,64,87,900

Detailed Estimates

Bengal—Revenue and Receipts

Budget Estimate of Revenue and Receipts for the year 1938-39

I—Customs

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.
Share of net proceeds of Export Duties assigned to Provinces ..	2,39,50,000	2,56,50,000	2,23,00,000

IV.—Taxes on income other than Corporation Tax.

Share of proceeds of income tax assigned to Provinces	25,60,000	27,60,000	..

V.—Salt.

Share of net proceeds assigned to Provinces	59,000	59,000	59,000
Subsidy from Central Government to the Chittagong Trading Union	600	..	..
Contribution from Central Government towards the Supervising Staff	1,400	..	..
Total ..	61,000	59,000	59,000

VII.—Land Revenue.

	Detailed Account No.			
Ordinary revenue—				
Fixed collections		2,32,00,000	2,41,00,000	2,32,00,000
Collections from Government estates	VIIA	93,00,000	93,00,000	92,00,000
Sale of Government estates		10,000	10,000	12,000
Sale-proceeds of waste lands and redemption of land tax		25,000	30,000	25,000
Recoveries on account of survey and settlement charges		19,87,000	24,33,000	22,21,000
Rents, etc., of fisheries		10,000	12,000	10,000
Recovery of cost of maintenance of boundary pillars		10,000	7,000	5,000
Recoveries of overpayments		3,000	3,000	6,000
Collection of payments for services rendered ..	VIIB	3,61,000	3,60,800	3,10,000
Miscellaneous	VIIC	2,36,000	2,36,000	2,57,000
Receipts in England		..	7,200	
Total ..		3,51,42,000	3,64,99,000	3,52,46,000
Deduct—**Refunds**		72,000	72,000	61,000
NET TOTAL		3,50,70,000	3,64,27,000	3,51,85,000

DETAILED ACCOUNT No. VIIA—LAND REVENUE—COLLECTION FROM GOVERNMENT ESTATES.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.
Collection from estates leased to farmers in Chittagong Hill Tracts	1,80,000	1,80,000	1,80,000
Collection from estates leased to farmers in other districts ..	10,50,000	10,50,000	9,50,000
Collection from estates held direct by Government in Chittagong Hill Tracts	..	..	..
Collection from estates held direct by Government in other districts	72,00,000	72,00,000	71,74,000
Miscellaneous receipts in Chittagong Hill Tracts	25,000	25,000	20,000
Miscellaneous receipts in other districts	..	..	..
Miscellaneous receipts from estates held direct by Government in other districts	8,30,000	8,30,000	8,70,000
Miscellaneous receipts from estates leased to farmers in other districts	12,000	12,000	6,000
Receipts (including rent of Buildings) realized from works ..	3,000	3,000	
Total	**93,00,000**	**93,00,000**	**92,00,000**

DETAILED ACCOUNT No. VIIB.—LAND REVENUE—COLLECTION OF PAYMENTS FOR SERVICES RENDERED.

Recoveries on account of Land Acquisition establishment ..	1,70,000	1,70,000	1,70,000
Recoveries on account of Partition establishment	1,50,000	1,50,000	1,00,000
Recoveries on account of Certificate establishment	37,000	37,000	37,000
Recoveries from the Darjeeling Municipality on account of the pay and hill allowance of the town khas mahal clerk ..	1,000	800	500
Contribution for passages of officers transferred to or from other Governments, departments, etc.	..	..	..
Other recoveries	3,000	3,000	2,500
Total	**3,61,000**	**3,60,800**	**3,10,000**

DETAILED ACCOUNT No. VIIC.—LAND REVENUE—MISCELLANEOUS.

Record-room receipts	1,000	1,000	2,000
Miscellaneous receipts in Chittagong Hill Tracts not connected with Government estates	..	..	..
Miscellaneous receipts in other districts not connected with Government estates	1,75,000	1,75,000	2,10,000
Recovery of occupier's share of Municipal taxes in part III estates in districts other than Chittagong Hill Tracts	60,000	60,000	45,000
Total	**2,36,000**	**2,36,000**	**2,57,000**

VIII.—Provincial Excise.

	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
Country Spirits	**VIIIA**	**52,00,000**	**52,00,000**	**41,50,000**
Country fermented liquor	**VIIIB**	**18,00,000**	**18,50,000**	**15,59,000**
Malt liquor (Beers)	**VIIIC**	**2,50,000**	**2,50,000**	**2,22,000**
Wines and Spirits (foreign liquors other than beers, medicated wines and commercial spirits)	**VIIID**	**8,50,000**	**8,50,000**	**7,80,000**
Receipts from commercial spirits (including denatured spirits and medicated wines)	**VIIIE**	**2,85,000**	**2,85,000**	**7,00,000**
Opium	**VIIIF**	**34,33,000**	**34,33,000**	**34,26,000**
Duties on medicinal and toilet preparations containing alcohol, opium, etc.		**6,00,000**	**6,00,000**	**50,000**
Hemp and other drugs	**VIIIG**	**28,56,000**	**29,00,000**	**28,00,000**
Receipts from distilleries		**6,000**	**6,000**	**4,000**
Fines, confiscations and miscellaneous	**VIIIH**	**1,11,000**	**1,11,000**	**86,000**
Recoveries of overpayments		**3,000**	**3,000**	**3,000**
Collection of payments for services rendered ..		**94,000**	**12,000**	**20,000**
Total ..		**1,54,88,000**	**1,55,00,000**	**1,38,00,000**
Deduct—**Refunds** ..		**4,88,000**	**1,00,000**	**1,00,000**
NET TOTAL ..		**1,50,00,000**	**1,54,00,000**	**1,37,00,000**

Detailed Account No. VIIIA.—Country spirits.

Country spirits—			
License fees	13,00,000	13,00,000	8,50,000
Duty	39,00,000	39,00,000	33,00,000
Total ..	52,00,000	52,00,000	41,50,000

Detailed Account No. VIIIB.—Country fermented liquors.

Pachwai—			
Home-brewing license fees, annual and special	1,00,000	1,00,000	90,000
Shop license fees	10,00,000	10,25,000	7,50,000
Toddy—			
Tree-tax	3,00,000	3,00,000	3,75,000
Shop license fees	4,00,000	4,25,000	3,44,000
Total ..	**18,00,000**	**18,50,000**	**15,59,000**

Detailed Account No. VIIIC.—Malt liquor.

License fees	2,48,000	2,48,000	2,12,000
Duty	2,000	2,000	10,000
Total ..	**2,50,000**	**2,50,000**	**2,22,000**

DETAILED ACCOUNT No. VIIID.—WINES AND SPIRITS (FOREIGN LIQUORS OTHER THAN BEERS, MEDICATED WINES AND COMMERCIAL SPIRITS).

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.
License fees	2,80,000	2,80,000	2,40,000
Duty	5,70,000	5,70,000	5,40,000
Total ..	**8,50,000**	**8,50,000**	**7,80,000**

DETAILED ACCOUNT No. VIIIE.—RECEIPTS FROM COMMERCIAL SPIRITS INCLUDING DENATURED SPIRITS AND MEDICATED WINES.

License fees for medicated wines	10,000	10,000	10,000
License fees for commercial spirits	1,50,000	1,50,000	10,000
Duty on spirits used in manufacture of medicines, and on rectified spirits and absolute alcohol used for medical purposes ..	..	..	4,80,000
Duty on spirits used for other commercial, scientific or industrial purposes	1,25,000	1,25,000	2,00,000
Total ..	**2,85,000**	**2,85,000**	**7,00,000**

DETAILED ACCOUNT No. VIIIF.—OPIUM.

License fees	10,48,000	10,48,000	10,50,000
Duty	18,65,000	18,65,000	18,75,000
Sale-proceeds (cost price of opium)	5,18,000	5,18,000	5,00,000
Fees for morphia licenses and for permits for manufacture and sale of medicinal preparations of opium (Druggists' permits) ..	2,000	2,000	1,000
Total ..	**34,33,000**	**34,33,000**	**34,26,000**

DETAILED ACCOUNT No. VIIIG.—HEMP AND OTHER DRUGS.

Ganja—			
License fees	11,60,000	11,80,000	11,60,000
Duty	14,60,000	14,80,000	14,30,000
Bhang—			
License fees	96,000	96,000	80,000
Duty	35,000	35,000	30,000
Medicinal preparation of hemp drugs (Druggists' permits) ..	4,000	4,000	1,000
Charas—			
License fees	45,000	45,000	44,000
Duty	56,000	60,000	55,000
Total ..	**28,56,000**	**29,00,000**	**28,00,000**

DETAILED ACCOUNT No. VIIIH.—FINES, CONFISCATIONS AND MISCELLANEOUS.

Fines and forfeitures	65,000	65,000	46,500
Other sources	43,000	43,000	39,000
License fees for the sale of cocaine and its allied drugs ..	1,000	1,000	500
Receipts realised from works	2,000	2,000	..
Total ..	**1,11,000**	**1,11,000**	**86,000**

IX.—STAMPS.

	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
A—Non-Judicial.				
Stamp duties on Bills of exchange, cheques and other commercial documents	IXA	**12,50,000**	**12,50,000**	**8,00,000**
Sale of other non-Judicial stamps	IXA	**75,67,000**	**78,00,000**	**74,00,000**
Duty on impressing documents	**IXB**	**1,00,000**	**1,20,000**	**1,00,000**
Fines and penalties		**20,000**	**20,000**	**25,000**
Miscellaneous		**2,00,000**	**3,50,000**	**3,50,000**
Recoveries from other Governments for stamps supplied from Provincial Stamps Stores		..	..	..
Total ..		**91,37,000**	**95,40,000**	**86,75,000**
Deduct—**Refunds** ..		**7,00,000**	**7,00,000**	**6,60,000**
Net Total, Non-Judicial		**84,37,000**	**88,40,000**	**80,15,000**
B—Judicial.				
(i) Court fees—				
Court fees realised in stamps		**2,00,23,000**	**2,03,20,000**	**2,21,25,000**
Sale of stamps		**6,55,000**	**6,55,000**	**7,25,000**
Fines and penalties		**5,000**	**5,000**	**9,000**
Miscellaneous		..	..	**1,000**
(ii) Other receipts—Recoveries from other Governments for stamps supplied from Provincial Stamps Stores ..		..	..	..
Total ..		**2,06,83,000**	**2,09,80,000**	**2,28,60,000**
Deduct—**Refunds** ..		**1,20,000**	**1,20,000**	**1,10,000**
Net Total, Judicial ..		**2,05,63,000**	**2,08,60,000**	**2,27,50,000**
Total Net Receipts ..		**2,90,00,000**	**2,97,00,000**	**3,07,65,000**

DETAILED ACCOUNT NO. IXA—SALE OF STAMPS.

Stamp duties on bills of exchange, cheques and other commercial documents—			
Foreign bill stamps	1,50,000	1,50,000	1,50,000
Bills of exchange or hundi stamps	50,000	50,000	50,000
Share transfer stamps	10,50,000	10,50,000	6,00,000
Total ..	**12,50,000**	**12,50,000**	**8,00,000**
Sale of other non-judicial stamps—			
(*a*) New revenue stamps	9,50,000	9,50,000	9,50,000
(*b*) Other stamps	66,42,000	68,75,000	64,70,000
Deduct—Receipts under the Indian Motor Vehicles Act collected in stamps	25,000	25,000	20,000
Total ..	**75,67,000**	**78,00,000**	**74,00,000**

DETAILED ACCOUNT NO. IXB.—DUTY OF IMPRESSING DOCUMENTS.

Duty recovered under rules 8 and 11 of the Indian Stamps Act of 1925	55,000	70,000	55,000
Duty on documents voluntarily brought for adjudication ..	30,000	35,000	30,000
Duty on unstamped or insufficiently stamped documents ..	15,000	15,000	15,000
Other items	..	..	..
Total ..	**1,00,000**	**1,20,000**	**1,00,000**

X—Forest.

	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
I—Timber and other produce removed from the forest by Government agency	XA and XD	2,00,000	2,00,000	2,40,000
II—Timber and other produce removed from the forests by consumers or purchasers	XB and XE	16,80,000	17,45,000	15,20,000
III—Drift and waif wood and confiscated forest produce	..	7,000	7,000	6,000
—Miscellaneous	XC and XF	1,25,000	1,25,000	1,18,000
Total ..	..	20,12,000	20,77,000	18,84,000
Deduct—Refunds ..	..	76,000	86,000	61,000
Total Receipts ..	..	19,36,000	19,91,000	18,23,000

Northern Circle.

	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
I—Timber and other produce removed from the forests by Government agency	XA	1,70,000	1,70,000	1,98,000
II—Timber and other produce removed from the forests by consumers or purchasers	XB	7,00,000	7,25,000	6,80,000
III—Drift and waif wood and confiscated forest produce	..	1,000	1,000	2,000
V—Miscellaneous	XC	50,000	50,000	51,000
Total ..	..	9,21,000	9,46,000	9,31,000
Deduct—Refunds ..	..	1,000	5,000	1,000
NET TOTAL ..	..	9,20,000	9,41,000	9,30,000

Detailed Account No. XA.—Timber and other produce removed from the forests by Government agency.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.
I—Timber and other produce removed from the forests by Government agency—			
(*a*) Timber	1,56,000	1,56,000	1,79,000
(*b*) Firewood and charcoal	10,000	10,000	15,000
(*c*) Bamboos	1,000	1,000	300
(*d*) Grass and other minor produce	3,000	3,000	3,700
Sandal wood	..	..	..
Total ..	**1,70,000**	**1,70,000**	**1,98,000**

Detailed Account No. XB.—Timber and other produce removed from the forests by consumers or purchasers.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
II—Timber and other produce removed from the forests by consumers or purchasers—			
(*a*) Timber	4,90,000	5,15,000	4,89,000
(*b*) Firewood and charcoal	1,53,000	1,50,000	1,40,000
(*c*) Bamboos	5,000	5,000	4,000
(*d*) Grazing and fodder grass	22,000	22,000	22,000
(*e*) Other minor produce	30,000	33,000	25,000
(*f*) Commutation fee	..	..	..
(*g*) Other items	..	..	..
(*h*) Forest stamps	..	..	..
Total ..	**7,00,000**	**7,25,000**	**6,80,000**

Detailed Account No. XC.—Miscellaneous.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
V—Miscellaneous—			
(*a*) Fines and forfeitures	1,000	1,000	500
(*b*) Other sources	34,000	34,000	50,500
(*c*) Receipts (including rents of Buildings) realised from works..	15,000	15,000	..
Total ..	**50,000**	**50,000**	**51,000**

SOUTHERN CIRCLE.

	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
I—Timber and other produce removed from the forests by Government agency	**XD**	**30,000**	**30,000**	**42,000**
II—Timber and other produce removed from the forests by consumers or purchasers	**XE**	**9,80,000**	**10,20,000**	**8,40,000**
III—Drift and waif wood and confiscated forest produce	..	**6,000**	**6,000**	**4,000**
V—Miscellaneous	**XF**	**75,000**	**75,000**	**67,000**
Total ..	..	**10,91,000**	**11,31,000**	**9,53,000**
Deduct—**Refunds** ..	..	**75,000**	**81,000**	**60,000**
Total Receipts ..	..	**10,16,000**	**10,50,000**	**8,93,000**

DETAILED ACCOUNT NO. XD.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY.

I—Timber and other produce removed from the forests by Government agency—			
(*a*) Timber	27,000	27,000	30,000
(*b*) Firewood and charcoal	500	200	10,000
(*c*) Bamboos	2,000	2,000	500
(*d*) Grass and other minor produce	500	800	1,500
Sandal wood	..	..	..
Total ..	**30,000**	**30,000**	**42,000**

DETAILED ACCOUNT NO. XE.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS.

II—Timber and other produce removed from the forests by consumers or purchasers—			
(*a*) Timber	5,15,000	5,56,000	4,40,000
(*b*) Firewood and charcoal	1,55,000	1,55,000	1,20,000
(*c*) Bamboos	1,45,000	1,45,000	1,30,000
(*d*) Grazing and fodder grass	10,000	10,000	8,000
(*e*) Other minor produce	1,60,000	1,60,000	1,50,000
(*f*) Commutation fees	25,000	23,000	21,000
(*g*) Other items	..	..	..
(*h*) Forest stamps	..	..	..
Deduct—Share of receipts of Barkal toll station payable to Assam Government	30,000	29,000	29,000
Total ..	**9,80,000**	**10,20,000**	**8,40,000**

DETAILED ACCOUNT NO. XF.—MISCELLANEOUS.

V—Miscellaneous			
(*a*) Fines and forfeitures	200	1,000	200
(*b*) Other sources	{ 70,000 5,000	70,000 4,000	67,000 ..
Deduct—Share of receipts of Barkal toll station payable to Assam Government	200	..	200
Total ..	**75,000**	**75,000**	**67,000**

XI.—Registration.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.
Fees for registering documents	21,64,000	21,64,000	21,64,000
Fees for copies of registered documents	85,000	85,000	85,000
Miscellaneous :—			
Receipts realised from works	2,000	1,700	1,55,000
Miscellaneous and other receipts	1,53,000	1,53,300	
Total	24,04,000	24,04,000	24,04,000
Deduct—Refunds	4,000	4,000	4,000
NET TOTAL	24,00,000	24,00,000	24,00,000

XII.—Receipts under Motor Vehicles Taxation Acts.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
Receipts under the Indian Motor Vehicles Taxation Act	4,60,000	4,55,000	4,50,000
Receipts under the Provincial Motor Vehicles Taxation Act	16,50,000	16,35,000	16,10,000
Fees and other receipts	1,000	1,000	1,000
Receipts in England	..	..	..
Loss or gain by exchange	..	..	..
Total	21,11,000	20,91,000	20,61,000
Deduct—Refunds	35,000	35,000	30,000
NET TOTAL	20,76,000	20,56,000	20,31,000

XIII.—Other taxes and duties.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
A—Taxes on luxuries including taxes on entertainments, amusements, betting and gambling—			
Entertainment Tax	4,50,000	7,80,000	7,25,000
Betting Tax :—			
Totalisator	10,00,000	10,00,000	9,00,000
Bookmakers			
Luxury Tax	..	..	..
B—Receipts from Electricity Duties—			
Fees under the Indian Electricity Rules, 1922, and fees for the electrical inspection of cinemas	50,000	50,000	25,000
Other receipts—			
Receipts under the Bengal Electricity Duty Act, 1935	4,20,000	18,00,000	16,50,000
C—Receipts from Tobacco Duties—			
Receipts under the Bengal Tobacco (Sales Licensing) Act, 1935	1,30,000	3,50,000	3,50,000
Total	20,50,000	39,80,000	36,50,000
Deduct—Refunds	1,000	1,000	1,000
NET TOTAL	20,49,000	39,79,000	36,49,000

XVI.—Subsidised companies.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
Government share of surplus profits—			
Darjeeling-Himalayan Railway	18,000	15,000	41,000

XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.
A—Irrigation.			
Productive—			
Direct receipts	5,01,000	4,01,000	7,21,000
Deduct—**Refunds** ..	**1,000**	**1,000**	**1,000**
Total—Productive ..	**5,00,000**	**4,00,000**	**7,20,000**
A.—*Deduct*—Working expenses—			
A.-1—Extension and improvements	45,918	36,000	41,150
A.-2—Maintenance and repairs	1,80,000	1,57,500	1,31,600
A.-3—Establishment .. Voted ..	1,98,700	1,61,500	1,37,300
A.-3—Establishment .. *Charged* ..	*67,000*	*26,000*	*27,500*
A.-4—Tools and plant	9,000	3,000	3,000
A.-5—Suspense	20,000	40,000	40,000
A.-6—Charges in England .. Voted ..	..	..	..
A.-6—Charges in England .. *Charged* ..	..	..	..
A.-7—Loss or gain by exchange	..	..	..
For rounding .. Voted ..	+382	..	−50
For rounding .. *Charged* ..	..	..	*+500*
Total ..	**5,21,000**	**4,24,000**	**3,81,000**
Voted ..	**4,54,000**	**3,98,000**	**3,53,000**
Charged ..	*67,000*	*26,000*	*28,000*
Net receipts—Productive ..	**—21,000**	**−24,000**	**3,39,000**
Unproductive—			
Direct receipts	1,30,200	1,30,000	1,00,100
Deduct—**Refunds** ..	**200**	..	**100**
Total—Unproductive ..	**1,30,000**	**1,30,000**	**1,00,000**
Deduct—Working expenses—			
A.-8—Extensions and improvements	..	..	..
A.9.—Maintenance and repairs	31,000	52,500	54,000
A.-10—Establishment .. Voted ..	71,000	87,000	72,700
A.-10—Establishment .. *Charged* ..	*8,000*	*19,000*	*14,000*
A.-11—Tools and plant	1,000	1,500	1,500
A.-12—Suspense	..	..	..
A.-13—Charges in England .. Voted ..	..	..	..
A.-13—Charges in England .. *Charged* ..	..	..	..
A.-14—Loss or gain by exchange Voted ..	..	..	..
A.-14—Loss or gain by exchange *Charged* ..	..	..	..
For rounding (Voted)	..	..	—200
Total	**1,11,000**	**1,60,000**	**1,42,000**
Voted	**1,03,000**	**1,41,000**	**1,28,000**
Charged ..	*8,000*	*19,000*	*14,000*
Net receipts—Unproductive ..	**19,000**	**−30,000**	**−42,000**
Total—A—Irrigation ..	**—2,000**	**—54,000**	**2,97,000**

XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—*concld.*

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.
B—Navigation, embankment and drainage works.			
Unproductive—			
Direct receipts	7,55,500	7,35,500	7,50,500
Deduct—**Refunds**	**500**	**500**	**500**
Receipts	**7,55,000**	**7,35,000**	**7,50,000**
B.—*Deduct*—Working expenses—			
B.-1—Extensions and improvements { New works / Works in progress }	1,39,400	63,000	1,00,000
B.-2—Maintenance and repairs	4,54,600	4,24,000	4,66,700
B.-3—Establishment .. { Voted ..	3,05,500	2,90,000	3,49,300
B.-3—Establishment .. { *Charged* ..	*97,000*	*97,000*	*1,38,000*
B.-4—Tools and plant	37,500	40,000	30,400
B.-5—Suspense	..	..	..
B.-6—Charges in England .. { Voted ..	..	..	..
B.-6—Charges in England .. { *Charged* ..	..	..	..
B.-7—Loss or gain by exchange	..	..	..
For rounding .. { Voted ..	..	..	−400
For rounding .. { *Charged* ..	..	..	..
Total	**10,34,000**	**9,14,000**	**10,84,000**
Voted ..	**9,37,000**	**8,17,000**	**9,46,000**
Charged ..	*97,000*	*97,000*	*1,38,000*
Net receipt—B Navigation, Embankment and Drainage Works ..	**−2,79,000**	**−1,79,000**	**−3,34,000**
TOTAL NET RECEIPTS XVII ..	**−2,81,000**	**−2,33,000**	**−37,000**

XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
A—Irrigation works.			
Direct receipts	5,000	6,000	4,000
Deduct—**Refunds**	..	..	..
Total	**5,000**	**6,000**	**4,000**
B—Navigation, embankment and drainage works.			
Works for which neither Capital nor Revenue Accounts are kept—			
Receipts—Miscellaneous— **Direct receipts** ..	**1,30,600**	**1,31,500**	**1,31,500**
(*a*) Transfer from deposit account of grants for economic development and improvement of rural areas ..	1,01,000	..	..
(*b*) Transfer from deposit account of grant received from public bodies for rural reconstruction scheme ..	35,000	..	..
Deduct—**Refunds** ..	**600**	**500**	**500**
Total	**2,66,000**	**1,31,000**	**1,31,000**

Detailed Account No. XVIII.—B—Navigation, Embankment and Drainage Works.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.
Recoveries by Collector on account of lands benefited by embankment	40,000	40,000	80,000
Deduct—**Refunds**	..	..	..
Total—B—Navigation, Embankment and Drainage Works ..	**3,06,000**	**1,71,000**	**2,11,000**
Total (XVIII) ..	**3,11,000**	**1,77,000**	**2,15,000**

XX.—Interest.

	Detailed Account No.			
Interest on loans and advances by the Provincial Government.	**XXA**	**4,58,000**	**4,86,000**	**5,60,000**
Interest on Irrigation Capital outlay incurred before 1st April, 1937.		**22,70,000**	..	..
Interest on arrears of revenue		**2,00,000**	**2,10,000**	**1,60,000**
Interest realized on investment of Provincial Balances		**40,000**	**19,000**	..
Miscellaneous		**1,30,000**	**1,29,000**	**2,000**
Total ..		**30,98,000**	**8,44,000**	**7,22,000**
Deduct—**Refunds** ..		..	**3,000**	..
Net total ..		**30,98,000**	**8,41,000**	**7,22,000**

Detailed Account No. XXA.—Interest on loans and advances by the Provincial Government.

Interest on loans to municipal and other corporations, etc. (excluding Presidency Corporations)	3,20,000	3,00,000	3,55,000
Interest on loans to landholders and other notabilities—			
(*a*) Kassimbazar Wards Estate	..	4,000	4,000
(*b*) Sushong Wards Estate	19,000	20,000	20,000
(*c*) Nawab of Dacca	20,000	21,000	21,000
Interest on advances to cultivators—			
(*a*) On loans under the Land Improvement Act, XIX of 1883 (*b*) On loans under the Agriculturists Loans Act, XXII of 1884	72,000	1,17,000	1,40,000
(*c*) On loans to Co-operative Credit Societies	3,000	3,000	3,000
(*d*) On other advances	..	2,000	..
Interest on advances under special laws—			
(*a*) On drainage and embankment advances under Act VI of 1880, etc. .. .. (*b*) On Bengal Agricultural and Sanitary Improvement Act	4,000	5,000	6,000
Advances to Government Servants—			
(*a*) House Building advance	12,000	8,000	6,000
(*b*) Motor car advance	7,000	5,000	4,000
(*c*) Advances for the purchase of other conveyances ..	..	..	..
(*d*) Passage advance	..	..	..
Miscellaneous Loans and Advances—			
(*a*) On loans to *ex*-students of the Weaving Institute .. (*b*) On miscellaneous loans	1,000	1,000	1,000 ..
Total	**4,58,000**	**4,86,000**	**5,60,000**

XXI.—ADMINISTRATION OF JUSTICE.

	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
Sale-proceeds of unclaimed and escheated property ..	..	20,000	20,000	35,000
Court-fees realised in cash	..	40,000	40,000	36,000
General fees, fines and forfeitures	XXIA	9,48,000	11,39,000	11,35,000
Muktearship examination fees	..	10,000	10,000	12,000
Miscellaneous fees and fines	XXIB	2,05,000	1,85,000	2,11,000
Miscellaneous	..	40,000	40,000	40,000
Recoveries of overpayments	..	10,000	10,000	6,000
Collection of payments for services rendered ..	XXIC	59,000	5,000	8,000
Receipts of the Official Assignee	..	2,23,000	..	..
Total	..	15,55,000	14,49,000	14,83,000
Deduct—**Refund** ..	..	51,000	51,000	35,000
NET TOTAL ..	..	15,04,000	13,98,000	14,48,000

DETAILED ACCOUNT No. XXIA.—GENERAL FEES, FINES AND FORFEITURES.

Fees levied by Courts	1,000	1,000	4,000
Magisterial fines	6,75,000	6,75,000	6,90,000
Miscellaneous receipts of the High Court	1,92,000	2,00,000	3,58,000
Other items	45,000	45,000	45,000
Miscellaneous Receipts of the Official Assignee	..	1,83,000	..
Fees, fines and other receipts under the Bengal Cruelty to Animals Act, 1920 (Bengal Act I of 1920)	35,000	35,000	38,000
Total ..	9,48,000	11,39,000	11,35,000

DETAILED ACCOUNT No. XXIB—MISCELLANEOUS FEES AND FINES.

Fees and commissions realised by the Administrator-General ..	1,60,000	1,40,000	1,60,000
Record-room receipts	10,000	10,000	16,000
Other miscellaneous fees and fines	35,000	35,000	35,000
Total ..	2,05,000	1,85,000	2,11,000

DETAILED ACCOUNT No. XXIC.—COLLECTION OF PAYMENTS FOR SERVICES RENDERED.

Recoveries by Legal Remembrancer from private estates ..	1,000	1,000	2,000
Contribution for passages of officers transferred to or from other Governments, departments, etc.	4,000	4,000	2,000
Recoveries from Calcutta Municipality on account of pay and allowances and contingent expenses of the Municipal Magistrates and their establishment	43,000	..	..
Other receipts	11,000	..	4,000
Total ..	59,000	5,000	8,000

XXII.—Jails and Convict Settlements.

	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
Jails	..	94,000	83,000	81,000
Jail manufactures	XXIIA	6,00,000	6,00,000	5,71,200
Recoveries of overpayments	..	1,000	1,000	1,000
Collection of payments for services rendered ..	..	..	..	..
Loss or gain by exchange on Home transactions other than stores	..	..	..	..
Total	..	6,95,000	6,84,000	6,53,200
Deduct—**Refund** ..	..	1,000	1,000	200
NET TOTAL ..	..	6,94,000	6,83,000	6,53,000

Detailed Account No. XXIIA.—Jail Manufactures.

Sale-proceeds of jail manufactures	5,65,000	5,65,000	5,35,200
Sale-proceeds of quinine packets	35,000	35,000	36,000
Miscellaneous	..	..	..
Total ..	6,00,000	6,00,000	5,71,200

XXIII.—Police.

	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
Contribution for Railway Police	..	..	..	..
Police supplied to Railways		**8,700**	**8,600**	**8,600**
Police supplied to Public Departments, private companies and persons	..	**55,000**	**55,000**	**62,500**
Recoveries on account of Presidency Police ..	**XXIIIA**	**5,78,000**	**5,82,000**	**5,76,000**
Cash receipts under the Arms Act	..	**2,000**	**2,000**	**2,200**
Fees, fines and forfeitures	**XXIIIB**	**31,000**	**26,000**	**26,000**
Recoveries of overpayments	..	**11,300**	**13,400**	**9,700**
Collection of payments for services rendered ..	**XXIIIC**	**42,000**	**28,000**	**30,000**
Miscellaneous	..	**95,000**	**96,000**	**86,000**
Receipts in England	..	..	..	..
Loss on gain by exchange	..	..	..	..
Total	..	**8,23,000**	**8,11,000**	**8,01,000**
Deduct—**Refunds** ..	..	**23,000**	**23,000**	**23,000**
NET TOTAL ..	..	**8,00,000**	**7,88,000**	**7,78,000**

Detailed Account No. XXIIIA.—Presidency Police.

Police supplied to private persons	1,07,000	1,07,000	1,05,000
Receipts under the Indian Motor Vehicles Act	..	..	..
Receipts under the Calcutta Vehicles Act	3,000	3,000	3,000
Receipts under the Calcutta Hackney Carriage Act	65,000	68,000	68,000
Cattle-pound receipts	11,000	11,000	11,000
Fees, fines and forfeitures	22,000	23,000	21,000
Other items	3,70,000	3,70,000	3,68,000
Total ..	**5,78,000**	**5,82,000**	**5,76,000**

Detailed Account No. XXIIIB.—Fees, fines and forfeitures.

Cattle-pound receipts	5,000	5,000	5,000
Other fees and fines	21,000	21,000	21,000
Receipts under the Indian Police Act (Act V) of 1861	5,000	..	..
Total ..	**31,000**	**26,000**	**26,000**

Detailed Account No. XXIIIC.—Collection of payments for services rendered.

Contribution for passages of officers transferred to or from other Governments, departments, etc.	2,400	2,300	2,400
Recoveries from the Port Fund, Chittagong, on account of Port Police, Chittagong	9,600	8,000	9,700
Recoveries from the Cooch Behar Estate on account of Eastern Bengal Railway Police	4,500	4,500	4,500
Other recoveries	25,500	13,200	13,400
Total ..	**42,000**	**28,000**	**30,000**
Miscellaneous—			
Recoveries under sections 13 to 15 of the India Police Act, 1861	..	1,000	..
Other items.	95,000	95,000	86,000
Total ..	**95,000**	**96,000**	**86,000**

XXIV.—Ports and Pilotage.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.
Sale-proceeds of vessels and stores	1,000	1,400	1,400
Registration and other fees—			
Fees realised at the shipping office	..	..	..
Examination fees	4,000	3,600	4,000
Miscellaneous—			
Survey fees	80,000	80,000	64,800
Other items	45,000	45,000	52,000
Total ..	1,30,000	1,30,000	1,22,200
Deduct—Refunds ..	1,000	1,000	200
NET TOTAL ..	1,29,000	1,29,000	1,22,000

XXVI.—Education.

	Detailed account No.			
A.—University—				
Fees, Government Arts Colleges	..	4,30,000	4,30,000	4,42,000
Fees, Government Professional Colleges ..	..	55,000	55,000	55,000
B. Secondary—				
Fees, Government Secondary Schools ..	..	5,00,000	5,00,000	5,30,000
C. Primary—				
Fees, Government Primary Schools	..	..	..	..
D. Special—				
Fees and other receipts, Government Special Schools	..	1,25,000	1,25,000	1,21,000
E. General—				
Contributions	..	..	3,000	3,000
Income from Endowments	..	16,000	16,000	16,000
Recoveries of overpayments	..	14,000	28,000	14,000
Collection of payments for services rendered ..	..	10,000	2,000	2,000
Miscellaneous	XXVIA	4,35,000	3,10,000	2,80,000
Receipts in England	..	..	..	..
Loss or gain by exchange	..	..	..	..
Total ..	..	15,85,000	14,69,000	14,63,000
Deduct—Refunds ..	..	4,000	4,000	4,000
NET TOTAL ..	..	15,81,000	14,65,000	14,59,000

Detailed Account No. XXVI A.—Miscellaneous.

Transfer from the Deposit account of grant for Economic Development of rural areas	1,00,000	..	..
Transfer from deposit account of grant received from public bodies for rural reconstruction scheme	25,000	..	..
Other miscellaneous receipts	3,10,000	3,10,000	2,80,000
Total	4,35,000	3,10,000	2,80,000

XXVII.—MEDICAL.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.
Medical School and College fees	3,15,000	3,15,000	3,05,000
Hospital receipts	3,20,000	3,17,000	3,20,000
Mental Hospital receipts	1,000	1,000	1,000
Sale of Medicines	200	200	200
Contributions	1,40,300	1,40,500	1,40,000
Income from endowments	15,000	18,000	25,000
Recoveries of overpayments	4,000	4,000	3,800
Collection of payments for services rendered	85,000	84,000	1,38,000
Miscellaneous—			
(i) Transfer from Deposit account of grant from the Imperial Council of Agricultural Research	17,900	17,300	13,000
(ii) Other Miscellaneous Receipts	85,000	85,200	90,000
(iii) Contribution from Defence Department for the War Reserve officers employed in Bengal	57,600	52,800	..
Loss or gain by exchange	..	..	..
For rounding	..	..	..
Total	10,41,000	10,35,000	10,36,000
Deduct—Refunds	88,000	85,000	85,000
NET TOTAL	9,53,000	9,50,000	9,51,000

XXVIII.—PUBLIC HEALTH.

Sale-proceeds of sera and vaccines, etc.	46,000	46,000	45,000
Contributions	36,000	18,000	18,000
Recoveries of overpayments	8,000	8,000	7,000
Collection of payments for services rendered	90,000	80,000	50,000
Miscellaneous	3,33,000	55,000	55,000
Total	5,13,000	2,07,000	1,75,000
Deduct—Refunds	..	..	..
NET TOTAL	5,13,000	2,07,000	1,75,000

XXIX.—Agriculture.

	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
Agricultural receipts	**XXIXA**	**3,50,700**	**1,84,000**	**1,44,000**
Recoveries of overpayments		**300**	**300**	..
Collection of payments for services rendered ..		..	..	..
Total ..		**3,51,000**	**1,84,300**	**1,44,000**
Deduct—**Refunds** ..		**2,000**	**4,300**	**1,000**
Total ..		**3,49,000**	**1,80,000**	**1,43,000**

Detailed Account No. XXIXA.—Agriculture Receipts.

Botanical and other public garden receipts ..		5,200	5,000	6,000
Receipts on account of experimental cultivation—				
Experimental farms		60,000	70,000	51,000
Transfer from the Deposit account of grant from the Imperial Council of Agricultural Research ..		67,000	83,000	72,000
Transfer from the Deposit account of grant made by the Indian Central Jute Committee		51,500	16,000	11,000
Transfer from the Deposit account of Government of India grant from Sugar Excise Fund for organisation of Co-operative Societies among cane growers ..		12,500	..	..
Transfer from the Deposit account of grant for economic development and improvement of rural areas—Extension of the cattle improvement scheme to more districts		1,50,000	..	..
Contributions		2,000	4,000	2,000
Miscellaneous		2,500	6,000	2,000
For rounding ..		..	..	..
Total ..		**3,50,700**	**1,84,000**	**1,44,000**

XXX.—Veterinary.

Veterinary College and School fees		**20,000**	**20,000**	**30,000**
Other receipts	**XXXA**	**29,000**	**28,000**	**16,000**
Collection of payments for services rendered ..	**XXXB**	**92,300**	**94,300**	**85,300**
Total ..		**1,41,300**	**1,42,300**	**1,31,300**
Deduct—**Refunds** ..		**300**	**300**	**300**
Total ..		**1,41,000**	**1,42,000**	**1,31,000**

DETAILED ACCOUNT No. XXXA.—OTHER RECEIPTS.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.
Transfer from the Deposit Account of grant from the Imperial Council of Agricultural Research	9,000	8,000	8,000
Miscellaneous	20,000	20,000	8,000
Total ..	**29,000**	**28,000**	**16,000**

DETAILED ACCOUNT No. XXXB.—COLLECTION OF PAYMENT FOR SERVICES RENDERED.

Leave contribution of officers lent to foreign service	300	300	300
Recoveries from local bodies on account of pay of veterinary assistants	85,000	85,000	82,000
Recoveries from other Governments on account of Bengal Veterinary College.	7,000	9,000	3,000
Total ..	**92,300**	**94,300**	**85,300**

XXXI.—CO-OPERATION.

Audit fees	**4,00,000**	**3,60,000**	**4,00,000**
Miscellaneous receipts—			
Transfer from Deposit Account of grant for economic development and improvement of rural areas—Co-operative training	58,000	..	..
Transfer from deposit account of grant for co-operative training ..	..	..	..
Transfer from deposit account of grant for the development of hand-loom industry	63,000	1,02,000	1,15,000
Transfer from the Deposit Account of grant from the Sugar and Excise Fund of the Government of India for organisation of Co-operative Societies among the sugar cane growers	9,000	..	..
Recoveries of over payments	200	200	..
Leave contibution of officers, lent to foreign service	600	600	..
Other receipts	5,300	5,300	7,000
Total ..	**5,36,100**	**4,68,100**	**5,22,000**
Deduct—**Refunds** ..	**100**	**100**	..
Total ..	**5,36,000**	**4,68,000**	**5,22,000**

XXXII.—Industries.

	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
Industries	**XXXIIA**	**1,52,500**	**1,52,700**	**1,58,000**
Cinchona plantations	**XXXIIB**	**12,89,000**	**12,52,000**	**12,17,000**
Recoveries of ovrpayments		**2,000**	**2,300**	**1,000**
Collection of payments for services rendered ..		**15,000**	**10,000**	**10,000**
Total ..		**14,58,500**	**14,17,000**	**13,86,000**
Deduct—**Refunds** ..		**2,500**	**2,000**	**2,000**
NET TOTAL		**14,56,000**	**14,15,000**	**13,84,000**

Detailed Account No. XXXIIA.—Industries.

Transfer for the Deposit account of grant for economic development and improvement of rural areas—Establishment of coir spinning and weaving demonstration centres	7,000	..	..
Transfer from deposit account of—			
Grant for the development of handloom industry ..	24,800	38,200	43,400
Grant for the development of sericultural industries ..	50,000	44,000	45,500
Other receipts—	..	300	..
Receipts from industrial operations	57,200	57,200	55,800
Sericulture	13,500	13,000	13,300
Total ..	**1,52,500**	**1,52,700**	**1,58,000**

Detailed Account No. XXXIIB.—Cinchona Plantations.

Cinchona Plantations—			
Sale of Cinchona products other than quinine tablets ..	9,49,000	9,00,000	10,00,000
Sale of quinine tablets	2,60,000	2,72,000	2,00,000
Other receipts	80,000	80,000	17,000
Total ..	**12,89,000**	**12,52,000**	**12,17,000**

XXXVI.—Miscellaneous Departments.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.
Labour and Emigration—			
Emigration fees (Internal)	100	100	100
Miscellaneous.			
Examination fees	**25,000**	**25,000**	**16,000**
Fees for the inspection of Steam Boilers—			
1. Fees	1,50,000	1,50,000	1,46,000
2. Miscellaneous	..	..	2,000
Total—Fees for the inspection of Steam Boilers	1,50,000	1,50,000	1,48,000
Administration of the Indian Partnership Act, 1932—			
1. Fees for registration of firms	4,000	4,000	4,500
2. Miscellaneous receipts	..	..	..
Total—Administration of the Indian Partnership Act, 1932 ..	4,000	4,000	4,500
Miscellaneous	**7,000**	**7,000**	**9,000**
Loss or gain by exchange	..	..	..
Total ..	**1,86,100**	**1,86,100**	**1,77,600**
Deducts—**Refunds** ..	**1,100**	**4,100**	**1,600**
Total ..	**1,85,000**	**1,82,000**	**1,76,000**

XXXIX.—Civil Works.

Rents	**3,90,000**	**3,90,000**	**4,07,000**
Tolls on roads	**45,000**	**45,000**	**45,000**
Recoveries of expenditure	**64,000**	**73,000**	**60,000**
Transfer from Central Road Development account	**25,81,000**	**16,76,000**	**22,23,000**
Mscellaneous	**1,60,000**	**9,54,000**	**1,38,000**
Loss or gain by exchange	..	..	..
Transfer for the Deposit account of grant for economic development and improvement of rural areas—			
(*a*) **Agricultural Institute at Daulatpur**	**30,000**	..	..
(*b*) **Improvement of existing village communication (excluding waterways)**	**1,20,000**	..	..
Transfer from deposit account of grant received from public bodies for rural reconstruction scheme—Improvement of existing village communications (excluding waterways)	**30,000**	..	..
Total ..	**34,20,000**	**31,38,000**	**28,73,000**
Deduct—**Refunds** ..	**4,000**	**4,000**	**5,000**
Total ..	**34,16,000**	**31,34,000**	**28,68,000**

XLIV.—Receipts in aid of Superannuation.

	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
Contributions for pensions and gratuities ..	**XLIVA**	**1,44,000**	**1,50,000**	**1,52,000**
Miscellaneous—				
(i) **Re-imbursement by the Central Government of the charges in connection with the provision of pilotage and non-pilotage establishment of the Bengal Pilot service**		**1,63,000**	**1,63,000**	**1,63,500** (i) and (ii) together
(ii) **Other receipts**		**1,000**	**72,000**	
For rounding				
Total ..		**3,08,000**	**3,85,000**	**3,15,500**
Deduct—**Refunds** ..		..	..	**500**
NET TOTAL ..		**3,08,000**	**3,85,000**	**3,15,000**

Detailed Account No. XLIVA.—Contributions for pensions and gratuities.

Contributions of officers lent to foreign service	93,000 (this and next row together)	1,03,000	99,000
Contributions of persons employed in the management of private estates under Act X of 1892			
Recoveries towards cost of pensions relating to other Governments ..	51,000	47,000	53,000
Refund of gratuity	..	..	..
Total ..	**1,44,000**	**1,50,000**	**1,52,000**

XLV.—Stationery and Printing.

	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
Sale of plain paper used with stamps		3,30,400	3,30,000	3,50,000
Stationery receipts		500	500	1,000
Sale of Gazettes and other Government publications ..	XLVA	80,000	80,000	73,000
Other press receipts	XLVB	1,00,000	90,700	70,000
Receipts in England		1,300	1,000	1,200
Loss or gain by exchange	..	..	..	..
Total ..		5,12,200	5,02,200	4,95,200
Deduct—**Refunds** ..		200	200	200
NET TOTAL ..		5,12,000	5,02,000	4,95,000

Detailed Account No. XLVA.—Sale of Gazettes and other Government publications.

Indian Law Reports	25,000	23,000	22,000
Gazettes and other publications	55,000	57,000	51,000
Total ..	80,000	80,000	73,000

Detailed Account No. XLVB.—Other Press Receipts.

Printing work done for other Governments	3,000	3,000	2,500
Miscellaneous	97,000	87,700	67,500
Total ..	1,00,000	90,700	70,000

XLVI.—Miscellaneous.

	Detailed Account No.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
Unclaimed deposits		5,06,000	5,06,000	5,95,000
Sale-proceeds of Durbar presents		..	400	1,000
Sale of old stores and materials		8,000	12,000	6,000
Fees for Government audit		1,24,000	1,30,000	1,20,000
Rents		..	14,000	13,000
Rates and taxes		..	600	1,000
Rents, rates and taxes		15,000	..	..
Other fees, fines and forfeitures		13,000	20,000	10,000
Recoveries of overpayments		9,000	10,000	9,000
Collection of payments for services rendered ..	XLVIA	6,74,000	6,17,000	5,32,000
Miscellaneous	XLVIB	94,000	1,08,000	1,08,000
Total ..		14,43,000	14,18,000	13,95,000
Deduct—Refunds		5,00,000	5,50,000	4,50,000
Net Total ..		9,43,000	8,68,000	9,45,000

Detailed Account No. XLVI. A—Collection of payments for services rendered.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.
(1) Recoveries from District Boards on account of—			
(a) Proportionate cost of Cess Tauzi establishment	80,000	80,000	80,000
(b) Fixed cost of Cess Deputy Collector's pay	67,000	67,000	67,000
(c) Recoveries under section 99 of the Cess Act ..	1,000	1,000	1,000
(d) Proportionate cost of Road Cess establishment ..	26,000	..	..
(2) Leave contribution of officers lent to foreign service	14,000	7,000	14,000
(3) Contribution for passages of officers transferred to or from other Governments, departments, etc.	3,000	3,000	3,000
(4) General rate levied from private estates managed by Court of Wards	4,60,000	4,50,000	3,50,000
(5) Rates levied from private estates or lands for management by Government officers	6,000	6,000	6,000
(6) Other receipts	17,000	3,000	11,000
Total ..	**6,74,000**	**6,17,000**	**5,32,000**

Detailed Account No. XLVI. B—Miscellaneous.

Recoveries of law charges other than those in pauper suits ..	20,000	26,000	13,000
Staging bungalow receipts	7,000	7,000	6,000
Ferry receipts	1,000	1,000	1,000
Other items	63,500	74,000	88,000
Sale proceeds of Durbar presents	1,500	..	..
Transfer from the Deposit Account of grant for economic development and improvement of rural areas—			
Discretionary grants to Commissioners and District Officers ..	..	..	..
Wireless transmission	1,000	..	..
Total ..	**94,000**	**1,08,000**	**1,08,000**

LI—Extraordinary Receipts.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.
Sale of land	5,000	1,32,000	85,000
Sale of other Government Assets	..	..	..
Other items	..	..	..
Total ..	5,000	1,32,000	85,000
Deduct—Refunds	..	..	..
Total LI—Extraordinary Receipts ..	5,000	1,32,000	85,000

Debt, Deposits, etc.

Unfunded Debt.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
STATE PROVIDENT FUNDS—			
General Provident Fund	59,32,000	57,82,000	59,14,000
I. C. S. Provident Fund	4,20,000	4,00,000	3,50,000
I. C. S. (Non-European Members) Provident Fund	31,000	30,000	51,000
Contributory Provident Fund	2,49,000	3,00,000	3,30,000
Other Miscellaneous Provident Funds	18,000	18,000	20,000
Total ..	66,50,000	65,30,000	66,65,000

Deposits and Advances.

Deposits not bearing interest.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
Deposits of Local Funds—			
OTHER FUNDS—			
Municipal Funds	53,00,000	53,00,000	54,00,000
Port and Marine Funds	..	..	60,000
Education Funds	22,00,000	20,00,000	21,00,000
Medical and Charitable Funds	1,10,000	1,10,000	1,30,000
Other Miscellaneous Funds	10,00,000	10,00,000	10,54,000
Total ..	86,10,000	84,10,000	87,44,000

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.
DEPARTMENTAL AND JUDICIAL DEPOSITS—			
CIVIL DEPOSITS—			
Revenue Deposits	33,00,000	33,00,000	36,50,000
Civil Courts' Deposits	2,00,00,000	1,98,00,000	1,88,00,000
Criminal Courts' Deposits	1,60,000	1,60,000	1,90,000
Personal Deposits	2,42,00,000	2,42,00,000	2,85,00,000
Trust Interest Fund	2,20,000	2,20,000	3,00,000
Forest Deposits	1,000	1,000	1,000
Deposits for work done for public bodies or individuals ..	93,70,000	94,00,000	81,00,000
Deposits of the Jute Cess Fund	14,00,000	14,00,000	12,00,000
Deposits on account of cost price of Liquor, Ganja and Bhang ..	5,20,000	5,20,000	4,00,000
Public Works Deposits	4,09,000	4,09,000	3,72,000
Unclaimed Deposits in the General Provident Fund ..			1,000
Total ..	5,95,80,000	5,94,10,000	6,15,14,000
OTHER ACCOUNTS—			
Subventions from Central Road Fund	..	1,13,000	..
Deposit account of grant for economic development and improvement of rural areas	8,07,000	3,02,000	..
Deposit account for works done for public bodies and individuals —Contributions from local bodies for rural reconstruction scheme	1,28,000	..	..
Deposit Account of the grant made by the Indian Central Cotton Committee	4,000	4,000	4,000
Deposit Account of the grant made by the Imperial Council of Agricultural Research	94,000	1,06,000	93,000
Deposit Account of the grant by the Central Government for development of Sericulture Industry	50,000	42,000	46,000
Deposit Account of the grant by the Central Government for development of handloom industry	..	96,000	96,000
Deposit Account of the grant made by the Indian Central Jute Committee	52,000	16,000	11,000
Deposit account of grants from Sugar Excise Duty	23,000	..	..
Total ..	11,58,000	6,79,000	2,50,000

Heads.	Budget estimate, 1938-39.	Revised estimate, 1937-38.	Budget estimate, 1937-38.
Advances not bearing interest.	Rs.	Rs.	Rs.
Advances Repayable—			
Civil Advances—			
Advances for the purchase of passages	2,000	3,000	2,000
Objection-book Advances	2,83,000	2,90,000	3,12,000
Special Advances	..	32,000	40,000
Forest Advances	9,20,000	9,20,000	9,50,000
Public Works Advances	20,000	20,000	30,000
Other advances	35,000	35,000	30,000
Total	12,60,000	13,00,000	13,64,000
Permanent Advances—			
Permanent Advances, Civil	5,000	5,000	6,000
Accounts with Foreign Governments and Indian States	..	14,000	5,000
Accounts with the Government of Burma	3,00,000	3,00,000	..
Accounts with the Reserve Bank	1,50,000	1,50,000	..
Suspense.			
Suspense accounts—			
Suspense account	8,00,000	8,00,000	7,00,000
Reserve Bank Suspense	1,85,00,000	1,85,00,000	..
Cash Balance Investment Account	2,29,62,000	99,81,000	..
Total ..	4,22,62,000	2,92,81,000	7,00,000
Cheques and Bills—			
Pre-audit cheques	2,89,00,000	2,89,00,000	..
Departmental and similar accounts—			
Departmental balances (Civil and P.W.)	1,45,000	1,45,000	1,00,000
Loans and Advances by Provincial Government.			
Loans to Municipalities, Port Funds, etc.			
Loans to Municipalities	1,55,000	1,54,000	1,52,000
Loans to Land-holders and other Notabilities	61,000	1,43,000	1,08,000
Loans to District and other Local Fund Committees ..	38,000	81,000	36,000
Advances under Special Laws	49,000	38,000	36,000
Advances to Cultivators	8,64,000	20,32,000	22,07,000
Miscellaneous Loans and Advances	38,000	22,000	20,000
Total ..	12,05,000	24,70,000	25,59,000
Advances to Government Servants.			
House-building Advances	85,000	80,000	73,000
Advances for the purchase of motor cars	1,00,000	99,000	90,000
Passage Advances	1,000	1,000	2,000
Total	1,86,000	1,80,000	1,65,000

GRANT No. 1.

Salt.

(Head of Account:—5—Salt.)

Voted Rs. 2,000 *Charged Rs. Nil*

Total Rs. 2,000

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
Direction—Grants-in-aid, contributions, etc.—			
Subsidy to the Chittagong Trading Union	2,000	..	..
Total—Grant No. 1 ..	2,000	..	..

GRANT No. 2
Land Revenue

(Head of Account:—7—Land Revenue)

Voted Rs. 30,85,000 *Charged Rs. 1,55,000*
Total Rs. 32,40,000

II—Abstract Account

		Budget estimate, 1938-39.	Revised estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
A—Charges of Administration—				
A-1—Pay of officers	**Voted** ..	**48,700**	**49,700**	**47,400**
	Charged	*33,800*	*33,200*	*33,230*
A-2—Pay of Establishment	**Voted** ..	**3,83,978**	**4,26,900**	**4,32,104**
	Charged	*15,680*	*15,400*	*15,625*
A-3—Allowances, honoraria, etc.	**Voted** ..	**38,179**	**37,500**	**40,600**
	Charged	*7,800*	*7,900*	*7,240*
A-4—Contingencies	**Voted** ..	**83,411**	**94,200**	**95,740**
	Charged	*500*	*500*	*500*
A-5—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.	**Voted** ..	**50,465**	**1,04,300**	**1,12,000**
	Charged	..	..	..
For rounding	**Voted** ..	**+197**	..	**−844**
	Charged	*+220*	..	*+405*
Total A	..	**5,62,000**	**5,61,000**	**5,60,000**
	Voted ..	**5,04,000**	**5,04,000**	**5,03,000**
	Charged	*58,000*	*57,000*	*57,000*
B—Management of Government Estates—				
B-1—Pay of officers	**Voted** ..	**49,800**	**53,600**	**52,740**
	Charged	*8,000*	..	*9,000*
B-2—Pay of Establishment	**Voted** ..	**4,18,800**	**4,26,500**	**4,34,100**
	Charged	..	..	..
B-3—Allowances, honoraria, etc.	**Voted** ..	**80,700**	**83,800**	**84,130**
	Charged	..	..	*500*
B-4—Contingencies	**Voted** ..	**4,40,700**	**3,99,100**	**4,30,750**
	Charged	..	..	..
B-5—Losses	**Voted** ..	..	..	..
	Charged	..	..	..
B-6—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.	**Voted** ..	..	..	..
	Charged	..	..	..
For rounding	**Voted** ..	..	..	**+280**
	Charged	..	..	*+500*
Total B	..	**9,98,000**	**9,63,000**	**10,12,000**
	Voted ..	**9,90,000**	**9,63,000**	**10,02,000**
	Charged	*8,000*	..	*10,000*

II.—ABSTRACT ACCOUNT—*contd.*

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
C—Charges on account of Land Revenue Collections (*Charged*)		*34,000*	*27,000*	*26,000*
D—Survey, Settlement and Record operations—				
D-1—Pay of officers ..	**Voted** ..	**1,54,340**	**1,71,900**	**2,02,876**
	Charged	*33,150*	*32,000*	*45,775*
D-2—Pay of Establishment	**Voted** ..	**4,40,735**	**5,01,200**	**5,64,755**
	Charged	..	..	..
D-3—Allowances, honoraria, etc.	**Voted** ..	**82,415**	**87,600**	**99,705**
	Charged	*8,975*	*7,000*	*10,850*
D-4—Contingencies	**Voted** ..	**6,78,843**	**8,06,300**	**9,72,999**
	Charged	..	..	..
D-5—Losses	**Voted** ..	..	..	..
	Charged	..	..	..
D-6—*Add*—Establishment charges payable to other Governments, Departments, etc.	**Voted** ..	..	..	..
	Charged	..	..	..
D-7—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.	**Voted** ..	..	..	**2,000**
	Charged	..	..	..
D-8—Lump provision for minor operations, etc. (Voted)	..	..	..	**40,000**
For rounding ..	**Voted** ..	**−333**	..	**−335**
	Charged	*−125*	..	*−625*
Total D		**13,98,000**	**16,06,000**	**19,34,000**
	Voted ..	**13,56,000**	**15,67,000**	**18,78,000**
	Charged	*42,000*	*39,000*	*56,000*
E—Land Records—				
E-1—Pay of officers	**Voted** ..	**23,500**	**22,700**	**22,796**
	Charged	..	..	..
E-2—Pay of Establishment	**Voted** ..	**67,045**	**58,200**	**60,020**
	Charged	..	..	..
E-3—Allowances, honoraria, etc.	**Voted** ..	**4,400**	**4,100**	**3,540**
	Charged	..	..	..
E-4—Contract contingencies (Voted)	.. ..	**1,500**	**1,500**	**1,500**
E-5—Other contingencies (Voted) ..	.. ..	**6,469**	**4,500**	**4,950**
E-6—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.	**Voted** ..	..	..	..
	Charged	..	..	..
For rounding	**Voted** ..	**+86**	..	**1,194**
	Charged	..	..	..
Total E ..		**1,03,000**	**91,000**	**94,000**
	Voted ..	**1,03,000**	**91,000**	**94,000**
	Charged	..	..	..

II.—Abstract Account—*concld.*

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
F—Assignments and compensations	**Voted** ..	**1,21,000**	**1,20,000**	**1,06,000**
	Charged ..	..	..	..
G—Charges in England	**Voted** ..	**11,120**	**25,000**	**29,000**
	Charged ..	*12,800*	*7,000*	*9,000*
H—Loss or gain by exchange	**Voted** ..	..	..	..
	Charged ..	..	..	..
For rounding ..	**Voted** ..	**—120**	..	..
	Charged ..	*+200*	..	..
TOTAL GRANT No. 2		**32,40,000**	**34,00,000**	**37,70,000**
	Voted ..	**30,85,000**	**32,70,000**	**36,12,000**
	Charged ..	*1,55,000*	*1,30,000*	*1,58,000*

III.—Detailed Account No. 7A—Charges of Administration.

		Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
A—CHARGES OF ADMINISTRATION.				
Summary.				
(*a*) **General establishment**	**Voted** ..	**3,01,100**	**3,06,800**	**3,01,000**
	Charged ..	*37,700*	*37,400*	*37,800*
(*b*) **Partition establishment**	**Voted** ..	**91,700**	**90,300**	**88,000**
	Charged ..	..	..	..
(*c*) **Record-room establishment**	**Voted** ..	**24,600**	**20,800**	**24,000**
	Charged ..	*200*	*200*	*200*
(*d*) **Kanungo establishment**	**Voted** ..	**86,600**	**86,100**	**90,000**
	Charged ..	*20,100*	*19,400*	*19,000*
(*e*) **Road-cess, valuation and revaluation establishment** ..	**Voted** ..	..	..	..
	Charged ..	..	..	..
Total ..		**5,62,000**	**5,61,000**	**5,60,000**
	Voted ..	**5,04,000**	**5,04,000**	**5,03,000**
	Charged ..	*58,000*	*57,000*	*57,000*

III.—Detailed Account No. 7A—Charges of Administration—*contd.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		DETAILS.			
		(*a*) **General establishment.**			
		(*i*) *Land Acquisition Establishment.*			
		Land Acquisition Officers (Rs. 2,350 and less)—			
A-1—Pay of officers	4	Voted	36,200	35,700	29,200
		Charged	*33,800*	*33,200*	*33,230*
		Total Pay of officers ..	**70,000**	**68,900**	**62,430**
A-2—Pay of establishment.	44	Clerks (Rs. 300 and less) ..	56,700	57,000	61,000
	39	Servants (Rs. 18 and less) ..	7,500	7,400	8,200
		Temporary establishment ..	33,000	30,000	27,000
		Total Pay of establishment ..	**97,200**	**94,400**	**96,200**
A-3—Allowances, honoraria, etc.		Travelling allowance—			
		Voted	10,000	10,000	10,000
		Charged	*1,000*	*1,000*	*960*
		House-rent and other allowances—			
		Voted	1,200	1,000	600
		Charged	*1,400*	*1,500*	*1,480*
		Total Allowances, honoraria, etc.	**13,600**	**13,500**	**13,040**
A-4—Contingencies		Law charges	..	..	..
		Liveries to peons	50	..	..
		Purchase of typewriters ..	460	400	350
		Purchase of books, etc. ..	100	100	100
		Rents, rates and taxes ..	9,700	9,700	9,690
		Other contingent charges ..	4,000	4,000	4,000
		Total Contingencies ..	**14,310**	**14,200**	**14,140**
		For rounding—			
		Voted	+90	..	**−140**
		Charged	*−200*	..	*+330*
		Total (*i*) Land Acquisition Establishment.	**1,95,000**	**1,91,000**	**1,86,000**
		{ **Voted** ..	**1,59,000**	**1,55,300**	**1,50,000**
		{ *Charged* ..	*36,000*	*35,700*	*36,000*
		Carried over	1,95,000	1,91,000	1,86,000

II.—Detailed Account No. 7A—Charges of Administration—*contd.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		Brought forward ..	1,95,000	1,91,000	1,86,000
		(ii) Certificate establishment.			
A-2—Pay of establishment.	60	Clerks (80 and less)	33,500	33,000	34,000
	7	Servants (19 and less)	1,400	1,500	1,400
		Temporary establishment—			
		Voted ..	1,00,000	1,10,000	1,11,000
		Charged ..	*1,680*	*1,700*	*1,680*
		Total Pay of establishment ..	**1,36,580**	**1,46,200**	**1,48,080**
A-3—Allowances, honoraria, etc.		Travelling allowance	1,500	1,500	400
		House-rent and other allowances—			
		Voted ..	500	500	500
		Charged ..	..	..	..
		Total Allowances, honoraria, etc.	**2,000**	**2,000**	**900**
A-4—Contingencies		Other contingent charges ..	5,000	5,000	4,000
		For rounding—			
		Voted ..	**+200**	..	**—300**
		Charged ..	*+20*	..	*+120*
		Total *(ii)* Certificate Establishment	**1,43,800**	**1,53,200**	**1,52,800**
		Voted ..	**1,42,100**	**1,51,500**	**1,51,000**
		Charged ..	*1,700*	*1,700*	*1,800*
		Total *(a)* General Establishment	**3,38,800**	**3,44,200**	**3,38,800**
		Voted ..	**3,01,100**	**3,06,800**	**3,01,000**
		Charged ..	*37,700*	*37,400*	*37,800*
		(b) **Partition Establishment.**			
A-1—Pay of officers	11	Deputy and Sub-Deputy Collectors (650 and less).	8,000	8,000	7,000
A-2—Pay of establishment.	8	Clerks (90 and less)	5,600	5,500	5,400
	3	Servants (19 and less)	600	600	600
		Measuring establishment ..	6,000	6,000	5,000
		Temporary establishment ..	36,000	36,000	36,000
		Total Pay of establishment ..	**48,200**	**48,100**	**47,000**
A-3—Allowances, honoraria, etc.		Travelling allowance	2,500	2,500	2,000
		House rent and other allowances ..	..	100	200
		Total Allowances, honoraria, etc.	**2,500**	**2,600**	**2,200**
A-4—Contingencies		Refunds ..	1,000	300	300
		Rents, rates and taxes ..	2,000	2,000	1,600
		Other contingent charges ..	30,000	29,300	30,000
		Total Contingencies ..	**33,000**	**31,600**	**31,900**
		For rounding (voted) ..	..	..	—100
		Total *(b)* Partition Establishment (voted).	**91,700**	90,300	**88,000**

III.—Detailed Account No. 7A—Charges of Administration—*contd.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		(c) **Record-room Establishment.**			
A-2—Pay of establishment.		Establishment—			
		Voted ..	14,308	11,700	12,504
		Charged ..	..	..	..
		Total Pay of Establishment ..	**14,308**	**11,700**	**12,504**
		Travelling allowances—			
		Voted ..	50	50	..
		Charged ..	..	..	..
A-3—Allowances, honoraria, etc.		House-rent and other allowances—			
		Voted ..	50	50	100
		Charged ..	..	..	..
		Total Allowances, Honoraria, etc. ..	**100**	**100**	**100**
A-4—Contingencies		Office expenses and miscellaneous—			
		Voted ..	10,000	9,000	11,300
		Charged ..	*200*	*200*	*200*
		Other contingent charges—(Voted) ..	185	..	..
		Total Contingencies ..	**10,385**	**9,200**	**11,500**
		For rounding—			
		Voted ..	+7	..	+96
		Charged ..	..	..	..
		Total (a) Record-room Establishment	**24,800**	**21,000**	**24,200**
		Voted ..	**24,600**	**20,800**	**24,000**
		Charged ..	*200*	*200*	*200*

III.—Detailed Account No. 7A—Charges of Administration—*contd.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		(*d*) **Kanungo Establishment.**			
A-2—Pay of establishment.	52	Executive subordinates (160 and less)—			
		Voted ..	59,600	59,000	62,000
		Charged ..	*11,000*	*10,800*	*10,900*
	51	Servants (45 and less)—			
		Voted ..	6,900	7,000	7,300
		Charged ..	*2,200*	*2,200*	*2,200*
		Temporary establishment—			
		Voted ..	500	500	500
		Charged ..	*800*	*700*	*845*
		Total Pay of establishment ..	**81,000**	**80,200**	**83,745**
A-3—Allowances, honoraria, etc.		Travelling allowance—			
		Voted ..	19,000	19,000	20,000
		Charged ..	*4,000*	*4,000*	*3,400*
		House-rent and other allowances—			
		Voted ..	400	300	300
		Charged ..	*1,400*	*1,400*	*1,400*
		Total Allowances, honoraria, etc.	**24,800**	**24,700**	**25,100**
A-4—Contingencies		Purchase of books (Voted) ..	..	..	..
		Other contingent charges—			
		Voted ..	300	300	300
		Charged ..	*300*	*300*	*300*
		Total Contingencies ..	**600**	**600**	**600**
		For rounding—			
		Voted ..	−100	..	−400
		Charged ..	*+400*	..	*−45*
		Total (*d*) Kanungo Establishment	**1,06,700**	**1,05,500**	**1,09,000**
		Voted ..	**86,600**	**86,100**	**90,000**
		Charged ..	*20,100*	*19,400*	*19,000*

III.—DETAILED ACCOUNT NO. 7A—CHARGES OF ADMINISTRATION—*contd.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		(e) **Roads Cess Valuation and Revaluation Establishment.**			
A-1—Pay of officers	3	Deputy and Sub-Deputy Collectors (450 and less) (Voted) ..	4,500	6,000	11,200
A-2—Pay of establishment.	2	Clerks (150 and less)—			
		Voted ..	2,064	3,200	1,800
		Charged ..	..	..	..
	2	Servants (21 and less)—			
		Voted ..	410	500	400
		Charged ..	..	..	..
		Temporary establishment—			
		Voted ..	19,896	58,000	58,000
		Charged ..	..	..	..
		Total Pay of establishment ..	**22,370**	**61,700**	**60,200**
A-3—Allowances, honoraria, etc.		Travelling allowance—			
		Voted ..	2,779	2,200	6,200
		Charged ..	..	..	..
		House-rent and other allowances—			
		Voted ..	200	300	300
		Charged ..	..	..	..
		Total Allowances, honoraria, etc. ..	**2,979**	**2,500**	**6,500**
A-4—Contingencies		Purchase of books (Voted) ..	..	..	..
		Other contingent charges—			
		Voted ..	20,616	34,100	34,100
		Charged ..	..	..	..
		For rounding—			
		Voted ..	..	..	..
		Charged ..	..	..	..
		Total (e) Roads Cess Valuation and Revaluation Establishment ..	**50,465**	**1,04,300**	**1,12,000**
		Voted ..	**50,465**	**1,04,300**	**1,12,000**
		Charged ..	..	..	..

III.—Detailed Account No. 7A—Charges of Administration—*concld.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
A-5—Deduct—Establishment charges recoverable from other Governments, Departments, etc.		*Deduct*—Recoveries from District Boards—			
		(*a*) On account of road cess valuation and revaluation establishment—			
		Voted	25,094	54,000	57,000
		Charged	..	..	..
		(*b*) On account of actual cost of allowance and contingencies of the amalgamated cess establishment—			
		Voted	25,371	50,300	55,000
		Charged	..	..	..
		Total ..	50,465	1,04,300	1,12,000
		Net Total ..	..	..	..
		Voted ..	..	..	..
		Charged ..	..	..	..

III.—Detailed Account No. 7B—Management of Government estates.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
B—Management of Government Estates.		Rs.	Rs.	Rs.
SUMMARY.				
(a) Collection of Revenue	**Voted** ..	6,68,000	6,62,000	6,78,000
	Charged	*8,000*	..	*10,000*
(b) Outlay on improvements	**Voted** ..	1,50,000	1,29,000	1,50,000
	Charged	..	..	..
(c) Rates, etc.	**Voted** ..	56,000	56,000	57,000
	Charged	..	..	..
(d) Capital expenditure for colonisation, etc. ..	**Voted** ..	1,16,000	1,16,000	1,17,000
	Charged	..	..	..
Total ..		9,98,000	9,63,000	10,12,000
	Voted ..	9,90,000	9,63,000	10,02,000
	Charged	*8,000*	..	*10,000*

III.—DETAILED ACCOUNT NO. 7B—MANAGEMENT OF GOVERNMENT ESTATES—*contd.*

	Number. 1938-39.	DETAILS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		(a) Collection of Revenue.*			
B-1—Pay of officers	14	Deputy and Sub-Deputy Collectors (750 and less)—			
		Voted	44,000	47,000	46,360
		Charged	*8,000*	..	*9,000*
		Total Pay of officers ..	**52,000**	**47,000**	**55,360**
B-2—Pay of establishment.	128	Executive subordinates (160 and less)—			
		Voted	1,10,800	1,13,000	1,12,200
		Charged	..	..	..
	218	Clerks (80 and less)—			
		Voted	1,37,000	1,36,000	1,42,000
		Charged	..	..	..
	405	Servants (21 and less)—			
		Voted	69,000	74,000	74,700
		Charged	..	..	..
	..	Temporary establishment—			
		Voted	85,000	85,000	85,300
		Charged	..	..	..
		Total Pay of establishment ..	**4,01,800**	**4,08,000**	**4,14,200**
B-3—Allowances, honoraria, etc.	..	Travelling allowances—			
		Voted	65,000	68,000	68,000
		Charged	..	..	..
		House-rent and other allowances—			
		Voted	8,000	7,500	7,300
		Charged	..	..	*500*
		Total Allowances, honoraria, etc. ..	**73,000**	**75,500**	**75,800**

*The expenditure relates to Part III estates held direct by Government.

III.—Detailed Account No. 7B—Management of Government Estates—*contd.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		DETAILS—*contd.*			
		(a) Collection of Revenue—*contd.**			
B-4—Contingencies	..	Commission on collection of rents—			
		Voted	45,000	37,000	47,600
		Charged	..	..	..
		Rents, rates and taxes—			
		Voted	13,900	7,700	7,700
		Charged	..	..	..
		Other contingent charges—			
		Voted	90,300	86,800	86,800
		Charged	..	..	..
		Total Contingencies ..	**1,49,200**	**1,31,500**	**1,42,100**
B-5—Losses ..	..	Losses	..	..	..
		For rounding—			
		Voted	..	..	+40
		Charged	..	..	*+500*
		Total (a) Collection of Revenue ..	**6,76,000**	**6,62,000**	**6,88,000**
		Voted ..	**6,68,000**	**6,62,000**	**6,78,000**
		Charged ..	*8,000*	..	*10,000*

*The expenditure relates to Part III estates held direct by Government.

III.—DETAILED ACCOUNT NO. 7B—MANAGEMENT OF GOVERNMENT ESTATES—*contd.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		(*b*) **Outlay on Improvements.***			
B-1—Pay of officers		Pay of officers—			
		Voted		600	600
		Charged		..	..
B-2—Pay of establishment.		Sub-overseers, etc.—			
		Voted		3,500	3,900
		Charged		..	..
B-3—Allowances, honoraria, etc.		Travelling allowance—			
		Voted		500	900
		Charged		..	..
		House-rent and other allowances—			
		Voted		400	700
		Charged		..	..
		Total Allowances, honoraria, etc. ..		**900**	**1,600**
B-4—Contingencies		Sanitary improvements—			
		Voted		43,000	56,500
		Charged		..	..
		Agricultural improvements—			
		Voted		56,000	43,400
		Charged		..	..
		Other contingent charges—			
		Voted		25,000	44,000
		Charged		..	..
		Total Contingencies ..	**1,50,000**	**1,24,000**	**1,43,900**
		Total (*b*) **Outlay on Improvements** ..	**1,50,000**	**1,29,000**	**1,50,000**
		Voted	**1,50,000**	**1,29,000**	**1,50,000**
		Charged	..	..	..
		(*c*) **Rates, etc.**			
B-5—Contingencies		Taxes, etc.—			
		Voted	50,360	50,000	50,360
		Charged	..	..	..
		Other contingent charges— Voted	6,137	6,000	6,260
		Charged	..	..	..
		For rounding— Voted	−497	..	+380
		Charged	..	..	..
		Total (*c*) **Rates, etc.**	**56,000**	**56,000**	**57,000**

*The expenditure relates to Part III estates held direct by Government.

III.—DETAILED ACCOUNT NO. 7B—MANAGEMENT OF GOVERNMENT ESTATES—*concld.*

	Number. 1938-39.		Budget Estimate, 1938-39. Rs.	Revised Estimate, 1937-38. Rs.	Budget Estimate, 1937-38. Rs.
		(d) Capital Expenditure for Colonization, etc.*			
B-1—Pay of officers		Colonization officers—			
		Voted	5,800	6,000	5,780
		Charged	..	..	..
B-2—Pay of establishment.		Establishment—			
		Voted	17,000	15,000	16,000
		Charged	..	..	..
B-3—Allowances, honoraria, etc.		Travelling allowances—			
		Voted	5,700	6,000	5,550
		Charged	..	..	..
		House-rent and other allowances—			
		Voted	2,000	1,400	1,680
		Charged	..	..	..
		Total Allowances, honoraria, etc. ..	**7,700**	**7,400**	**7,230**
B-4—Contingencies		Sanitary improvements—			
		Voted	15,000	12,000	12,000
		Charged	..	..	..
		Agricultural improvements—			
		Voted	58,000	62,000	62,000
		Charged	..	..	..
		Purchase of land and estates (voted)	..	3,100	3,130
		Petty construction and repairs—			
		Voted	6,000	5,100	5,100
		Charged	..	..	..
		Other contingent charges—			
		Voted	6,500	5,400	5,900
		Charged	..	..	..
		Total Contingencies ..	**85,500**	**87,600**	**88,130**
		For rounding—			
		Voted	..	..	—140
		Charged	..	..	..
		Total (d) Capital expenditure for Colonization, etc.	**1,16,000**	**1,16,000**	**1,17,000**
		Voted	**1,16,000**	**1,16,000**	**1,17,000**
		Charged ..	..	..	..

*The expenditure relates to Part III estates held direct by Government.

III.—Detailed Account No. 7D—Survey, Settlement and Record Operations.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
D—SURVEY, SETTLEMENT AND RECORD OPERATIONS.		Rs.	Rs.	Rs.
SUMMARY.				
(*a*) **Controlling office**	**Voted** ..	**35,000**	**35,000**	**35,000**
	Charged	..	..	..
(*b*) **Drawing office**	**Voted** ..	**70,000**	**69,000**	**67,000**
	Charged	..	..	..
(*c*) **Major settlement operations**	**Voted** ..	**9,25,000**	**10,98,000**	**13,52,000**
	Charged	*42,000*	*39,000*	*56,000*
(*d*) **Minor settlement operations**	**Voted** ..	**2,35,000**	**2,76,000**	**3,28,000**
	Charged	..	..	..
(*e*) **Major survey operations**	**Voted** ..	**91,000**	**89,000**	**96,000**
	Charged	..	..	..
(*f*) **Minor survey operations**	**Voted** ..	..	..	..
	Charged	..	..	..
Total	..	**13,98,000**	**16,06,000**	**19,34,000**
Voted	..	**13,56,000**	**15,67,000**	**18,78,000**
Charged		*42,000*	*39,000*	*56,000*

	Number. 1938-39.	**DETAILS.** **D—SURVEY, SETTLEMENT AND RECORD OPERATIONS.** (*a*) **Controlling Office.**			
D.1—Pay of officers		Director of Surveys—			
		Voted	10,000	9,800	9,774
		Charged	..	..	..
		Other officers—			
		Voted	1,800	1,600	1,624
		Charged	..	..	..
		Total Pay of officers	**11,800**	**11,400**	**11,398**
D.2—Pay of establishment.		Executive Subordinates ..	..	..	..
		Clerks	16,400	15,800	16,600
		Servants	2,000	2,100	2,100
		Temporary establishment	..	..	..
		Total Pay of establishment ..	**18,400**	**17,900**	**18,700**
		Carried over ..	30,200	29,300	30,098

III.—Detailed Account No. 7D—Survey, Settlement and Record Operations—*contd.*

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
	SURVEY, SETTLEMENT AND RECORD OPERATIONS—*contd.*			
	(*a*) **Controlling Office**—*concld.*			
	Brought forward ..	30,200	29,300	30,098
D-3—Allowances, honoraria, etc.	Travelling allowance—			
	Voted	2,000	2,100	2,000
	Charged	..	..	..
	House-rent and other allowances—			
	Voted	500	500	520
	Charged	..	..	..
	Total Allowances, honoraria, etc. ..	**2,500**	**2,600**	**2,520**
D-4—Contingencies	Mathematical instruments	..	..	..
	Purchase, carriage and repairs of tents, etc.	100	100	100
	Purchase of books	100	100	50
	Rents, rates and taxes	200	300	220
	Other contingent charges	2,200	2,600	2,200
	Total Contingencies	**2,600**	**3,100**	**2,570**
	Total (*a*) **Controlling Office** ..	**35,300**	**35,000**	**35,188**
	For rounding—			
	Voted	—300	..	—188
	Charged	..	..	..
	Net Total ..	**35,000**	**35,000**	**35,000**
	Voted ..	**35,000**	**35,000**	**35,000**
	Charged	..	..	..

III.—DETAILED ACCOUNT NO. 7D—SURVEY, SETTLEMENT AND RECORD OPERATIONS—*contd.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		OTHER HEADQUARTERS ESTABLISHMENT.			
		(*b*) Drawing Office.			
D-1—Pay of officers		Gazetted officer—			
		Voted	6,200	6,300	8,610
		Charged	..	..	..
D-2—Pay of establishment.		Skilled labour	29,400	28,400	28,377
		Clerks	7,600	7,800	7,951
		Servants	2,300	2,400	2,384
		Temporary establishment—			
		Voted	10,200	9,600	7,700
		Charged	..	..	..
		Total Pay of establishment ..	**49,500**	**48,200**	**46,412**
D-3—Allowances, honoraria, etc.		Travelling allowance (voted)	..	..	..
		House-rent and other allowances—			
		Voted	1,600	1,600	1,512
		Charged	..	..	..
D-4—Contingencies ..		Customs duty on imported stores (voted)	200	200	150
		Purchase of instruments (voted) ..	100	100	100
		Purchase of books (voted)	..	..	..
		Rents, rates and taxes (voted) ..	1,300	1,300	1,250
		Other contingent charges—			
		Voted	11,300	11,300	11,300
		Charged	..	..	..
		Total Contingencies ..	**12,900**	**12,900**	**12,800**
		Total (*b*) Drawing Office .	**70,200**	**69,000**	**69,334**

III.—Detailed Account No. 7D—Survey, Settlement and Record Operations—*contd.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		OTHER HEADQUARTERS ESTABLISHMENT—*concluded.*	Rs.	Rs.	Rs.
D-5—Add—Establishment charges payable to other Governments, Departments, etc.		*Add*—Share of the cost of the Controlling Office—			
		Voted	..	..	..
		Charged	..	..	..
D-6—Deduct—Establishment charges recoverable from other Governments, Departments, etc.		*Deduct*—Recoveries on account of supply of maps to other departments ..	..	..	2,000
		For rounding—			
		Voted	−200	..	−334
		Charged	..	..	..
		Net Total	**70,000**	**69,000**	**67,000**
		Voted	**70,000**	**69,000**	**67,000**
		Charged	..	..	..
		Survey and Settlement Parties.			
		(c) **Major Settlement Operations.**			
D-1—Pay of officers		Settlement Officers—			
		Voted	800	3,500	6,850
		Charged	*15,800*	*17,900*	*24,825*
		Other gazetted officers—			
		Voted	97,640	1,00,400	1,11,743
		Charged	*17,350*	*14,100*	*20,950*
		Total Pay of officers	**1,31,590**	**1,35,900**	**1,64,368**
D-2—Pay of establishment.		Office establishment	33,065	27,100	31,118
		Peons	1,421	900	2,469
		Field Establishment—			
		Executive subordinates—			
		Voted	2,15,357	2,59,100	3,16,539
		Charged	..	..	..
		Peons	3,692	3,900	7,855
		Total Pay of establishment ..	**2,53,535**	**2,91,000**	**3,57,981**

III.—Detailed Account No. 7D—Survey, Settlement and Record Operations—*contd.*

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
	(c) **Major Settlement Operations.**—*concluded.*			
D-3—Allowances, honoraria, etc.	Travelling allowance—			
	Voted	36,880	44,100	57,445
	Charged	*7,675*	*5,700*	*10,400*
	House-rent and other allowances—			
	Voted	5,300	100	98
	Charged	..	..	..
	Remuneration to copyists (voted)	4,235	4,500	4,680
	Cost of passages granted under Superior Civil Service Rules, 1924 (*charged*) ..	*1,300*	*1,300*	*450*
	Total Allowances, honoraria, etc.	**55,390**	**55,700**	**73,073**
D-4—Contingencies	Job work	4,62,600	5,92,200	7,12,195
	Purchase of tents, stores, etc. ..	350	400	25,611
	Office expenses and miscellaneous ..	3,000	..	..
	Purchase of books	25	100	176
	Rents, rates and taxes ..	5,450	6,400	6,770
	Other charges	9,884	..	..
	Other contingent charges ..	45,234	55,300	68,115
	Total Contingencies ..	**5,26,543**	**6,54,400**	**8,12,867**
D-5—Losses ..	Losses (Voted)	..	..	..
	Total	**9,67,058**	**11,37,000**	**14,08,289**
	For rounding — Voted ..	+67	..	+336
	For rounding — *Charged*	−125	..	*−625*
	Total (c) Major Settlement Operations	**9,67,000**	**11,37,000**	**14,08,000**
	Voted ..	**9,25,000**	**10,98,000**	**13,52,000**
	Charged	*42,000*	*39,000*	*56,000*

III.—DETAILED ACCOUNT No. 7D—SURVEY, SETTLEMENT AND RECORD OPERATIONS—*contd.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		(*d*) **Minor Settlement Operations.**	Rs.	Rs.	Rs.
D-1—Pay of officers		Settlement and Assistant Settlement Officers—			
		Voted	31,700	44,000	55,657
		Charged	..	..	..
D-2—Pay of establishment.		Office establishment—			
		Voted	8,100	9,000	9,897
		Charged	..	..	..
		Peons—			
		Voted	500	500	568
		Charged	..	..	..
		Field establishment—			
		Executive subordinates—			
		Voted	51,300	71,200	62,345
		Charged	..	..	..
		Peons—			
		Voted	1,000	1,200	1,368
		Charged	..	..	..
		Total Pay of Establishment ..	**60,900**	**81,900**	**74,178**
		Carried over ..	92,600	1,25,900	1,29,835

III.—Detailed Account No. 7D—Survey, Settlement and Record Operations—*contd.*

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
	(*d*) **Minor Settlement Operations**—*contd.*	Rs.	Rs.	Rs.
	Brought forward ..	92,600	1,25,900	1,29,835
D-3—Allowances, honoraria, etc.	Travelling allowance—			
	Voted	19,600	22,200	21,315
	Charged	..	..	..
	House-rent and other allowances—			
	Voted	100	200	72
	Charged	..	..	..
	Remuneration to copyists—			
	Voted	200	400	455
	Charged	..	..	..
	Total Allowances, honoraria, etc. ..	**19,900**	**22,800**	**21,842**
D-4—Contingencies	Job work—			
	Voted	1,00,300	1,00,200	1,12,759
	Charged	..	..	..
	Purchase of books—			
	Voted	100	100	55
	Charged	..	..	..
	Rents, rates and taxes—			
	Voted	1,800	2,800	4,460
	Charged	..	..	..
	Other contingent charges—			
	Voted	20,200	24,200	18,858
	Charged	..	..	..
	Total Contingencies	**1,22,400**	**1,27,300**	**1,36,132**
	Total ..	**2,34,900**	**2,76,000**	**2,87,809**
	Voted	2,34,900	2,76,000	2,87,809
	Charged	..	..	..
	Carried over ..	2,34,900	2,76,000	2,87,809

III.—DETAILED ACCOUNT No. 7D—SURVEY, SETTLEMENT AND RECORD OPERATIONS—*contd.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		(d) **Minor Settlement Operations**—*concluded.*			
		Brought forward ..	2,34,900	2,76,000	2,87,809
D.-5—Lump provision for minor operations, etc.		Lump provision for advances recoverable and Minor Operations—			
		Voted	..	..	* 40,000
		Charged	..	..	..
		For rounding—			
		Voted	+100	..	+191
		Charged	..	..	..
		Total (d) Minor Settlement Operations ..	**2,35,000**	**2,76,000**	**3,28,000**
		Voted	2,35,000	2,76,000	3,28,000
		Charged	..	..	..
		PROFESSIONAL SURVEY PARTIES.			
		(e) **Major Survey Operations.**			
D-1—Pay of officers	..	Gazetted officers—			
		Voted ..	6,200	6,300	8,618
		Charged ..	..	..	..
D.-2—Pay of establishment.		Executive subordinates—			
		Voted ..	14,100	12,800	13,132
		Charged ..	..	..	..
		Skilled labour—			
		Voted ..	21,700	22,200	23,000
		Charged ..	..	..	..
		Clerks	900	900	864
		Servants	1,500	1,400	1,488
		Temporary establishment—			
		Voted ..	20,200	24,900	29,000
		Charged ..	..	..	..
		Total Pay of establishment	**58,400**	**62,200**	**67,484**
		Carried over ..	64,600	68,500	76,102

III.—Detailed Account No. 7D—Survey, Settlement and Record Operations—*concld.*

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
	(e) **Major Survey Operations**—*concluded.*	Rs.	Rs.	Rs.
	Brought forward	64,600	68,500	76,102
D.-3—Allowances, honoraria, etc.	Travelling allowance—			
	Voted	10,300	10,300	10,000
	Charged	..	..	..
	House-rent and other allowances—			
	Voted	1,700	1,600	1,608
	Charged	..	..	..
	Total Allowances, honoraria, etc.	**12,000**	**11,900**	**11,608**
D.-4—Contingencies	Boundary marks—			
	Voted	400	400	400
	Charged	..	..	..
	Purchase and repair of instruments (voted)	500	500	500
	Purchase, carriage and repair of tents, stores, etc.—			
	Voted	9,800	3,000	3,000
	Charged	..	..	..
	Rents, rates and taxes—			
	Voted	700	700	730
	Charged	..	..	..
	Other contingent charges—			
	Voted	3,000	4,000	4,000
	Charged	..	..	..
	Total Contingencies ..	**14,400**	**8,600**	**8,630**
	Total ..	**91,000**	**89,000**	**96,340**
	For rounding—			
	Voted	..	..	−340
	Charged	..	..	..
	Total (e) **Major Survey Operations** ..	**91,000**	**89,000**	**96,000**
	Voted	**91,000**	**89,000**	**96,000**
	Charged	..	..	..

III.—Detailed Account No. 7E—Land Records.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
SUMMARY.				
(a) **Superintendence**	**Voted** ..	**54,000**	**54,000**	**56,000**
	Charged	..	..	..
(b) **District charges**	**Voted** ..	**49,000**	**37,000**	**38,000**
	Charged	..	..	..
	Total ..	**1,03,000**	**91,000**	**94,000**
	Voted ..	**1,03,000**	**91,000**	**94,000**
	Charged	..	..	..

	Number. 1938-39.		Rs.	Rs.	Rs.
		DETAILS.			
		(a) **Superintendence.**			
E.-1—Pay of officers	1	Director (1,800—1,900) (duty allowance at Rs. 250)—			
		Voted	19,900	19,500	19,548
		Charged	..	..	..
	1	Other gazetted officer (400 and less) (voted)	3,600	3,200	3,248
		Total Pay of establishment ..	**23,500**	**22,700**	**22,796**
F.-2—Pay of establishment.	13	Clerks (300 and less)	21,600	23,500	24,900
	7	Servants (22 and less) ..	1,400	1,400	1,430
		Temporary establishment ..	..	..	..
		Total Pay of establishment	**23,000**	**24,900**	**26,330**
		Carried over ..	46,500	47,600	49,126

III.—Detailed Account No. 7E—Land Records—*contd.*

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
	DETAILS—*continued.*			
	(*a*) **Superintendence**—*concluded.*			
	Brought forward ..	46,500	47,600	49,126
E.-3—Allowances, honoraria, etc.	Travelling allowance—			
	Voted	3,200	3,100	2,400
	Charged	..	..	..
	Hill allowance (voted)	100	..	100
	House-rent and other allowances—			
	Voted	800	700	780
	Charged	..	..	..
	Remuneration to copyists (voted) ..	..	..	10
	Total Allowances, honoraria, etc. ..	**4,100**	**3,800**	**3,290**
E.-4—Contract contingencies.	Contract contingencies	1,500	1,500	1,500
E.-5—Other contingencies.	Purchase of books	100	100	150
	Rents, rates and taxes	300	300	250
	Other contingent charges	1,000	700	1,200
	Total Other contingencies ..	**1,400**	**1,100**	**1,600**
	For rounding—			
	Voted	+500	..	+484
	Charged	..	..	..
	Total (*a*) Superintendence	**54,000**	**54,000**	**56,000**
	Voted	**54,000**	**54,000**	**56,000**
	Charged	..	..	..

III.—Detailed Account No. 7E—Land Records—*concld.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		DETAILS—*concluded.*			
		(*b*) **District charges.**			
E-1—Pay of officers		Gazetted officers—			
		Voted	..	..	..
		Charged	..	..	..
E-2—Pay of establishment.	44	Clerks (100 and less)—			
		Voted	23,000	22,500	23,000
		Charged	..	..	..
	23	Servants (19 and less)—			
		Voted	4,800	4,600	4,500
		Charged	..	..	..
		Temporary establishment—			
		Voted	16,245	6,200	6,190
		Charged	..	..	..
		Total Pay of establishment ..	**44,045**	**33,300**	**33,690**
E-3—Allowances, honoraria, etc.		Travelling allowance—			
		Voted	..	..	..
		Charged	..	..	..
		House-rent and other allowances—			
		Voted	300	300	250
		Charged	..	..	..
E-5—Contingencies		Office expenses and miscellaneous—			
		Voted	5,069	3,400	3,350
		Charged	..	..	..
		For rounding—			
		Voted ..	−414	..	+710
		Charged ..	..	..	..
		Total (*b*) District Charges	**49,000**	**37,000**	**38,000**
		Voted ..	**49,000**	**37,000**	**38,000**
		Charged ..	..	..	..

III.—Detailed Account No. 7F—Assignments and Compensations.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
Pension in lieu of resumed lands	Voted ..	740	1,000	740
	Charged	..	..	..
Malikana (voted)		80,000	80,000	70,000
Miscellaneous Land Revenue compensation (Sayer compensation)	Voted ..	40,000	39,000	35,000
	Charged	..	..	..
For rounding	Voted ..	+260	..	+260
	Charged	..	..	..
Total		**1,21,000**	**1,20,000**	**1,06,000**
	Voted ..	**1,21,000**	**1,20,000**	**1,06,000**
	Charged	..	..	..

III.—Detailed Account No. 7G—Charges in England.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
A.—Secretary of State—				
Other Charges		10,680	20,000	28,000
B.—High Commissioner's Stores—				
Leave salaries and deputation pay ..	Voted ..	..	4,560	..
	Charged	..	..	..
Sterling overseas pay ..	Voted ..	..	..	..
	Charged	*12,800*	*7,000*	*8,800*
Stores for India		440	440	440
For rounding ..	Voted ..	..	..	+560
	Charged	..	..	*+200*
Total		**23,920**	**32,000**	**38,000**
	Voted ..	**11,120**	**25,000**	**29,000**
	Charged ..	*12,800*	*7,000*	*9,000*

III.—Detailed Account No. 5H—Loss or gain by exchange.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
(a) Loss or gain by exchange on sterling expenditure on stores	Voted ..		..	..
	Charged		..	..
Loss or gain by exchange on Home transactions other than stores	Voted ..		..	..
	Charged		..	..
Total			..	..
	Voted ..		..	..
	Charged		..	..

GRANT No. 3

Provincial Excise

(Head of Account:—8—Provincial Excise)

Voted Rs. 19,40,000 *Charged Rs. 1,33,000*

Total Rs. 20,73,000

Abstract Account

		Budget Estimate, 1938-39.	Revised, Estimate, 1937-38.	Budget, Estimate, 1937-38.
		Rs.	Rs.	Rs.
A—Superintendence—				
A-1—Pay of officers	**Voted**	**64,290**	**61,000**	**62,000**
	Charged	*29,100*	*28,500*	*28,500*
A-2—Pay of establishment	**Voted**	**92,260**	**92,050**	**94,880**
	Charged	..	..	..
A-3—Allowances, honoraria, etc.	**Voted**	**36,620**	**31,150**	**28,425**
	Charged	*2,500*	*2,200*	*2,500*
A-4—Contract contingencies (Voted)		**4,500**	**4,500**	**4,500**
A-5—Other contingencies (Voted)		**40,737**	**25,000**	**25,100**
For rounding	**Voted**	**−7**	..	**+95**
	Charged	..	..	..
Total A Superintendence		**2,70,000**	**2,44,400**	**2,46,000**
	Voted	**2,38,400**	**2,13,700**	**2,15,000**
	Charged	*31,600*	*30,700*	*31,000*
B(1)—District charges (Charged)—				
(Chittagong Hill Tracts.)				
B-2—Pay of establishment (Charged)		*4,320*	*2,300*	*4,320*
B-3—Allowances, honoraria, etc. (Charged)		*1,100*	*600*	*1,100*
B-4—Contract contingencies (Charged)		*480*	*200*	*480*
B-5—Other contingencies (Charged)		*1,260*	*1,000*	*1,260*
For rounding (Charged)		*+40*	..	*+40*
Total B (1) Chittagong Hill Tracts (Charged)		*7,200*	*4,100*	*7,200*
B(2)—District Charges (Voted)—				
B-1—Pay of officers (Voted)		**2,80,000**	**2,89,000**	**2,80,500**
B-2—Pay of establishment (Voted)		**6,23,440**	**6,09,500**	**6,17,850**
B-3—Allowances, honoraria, etc. (Voted)		**2,17,180**	**2,17,100**	**2,20,100**
B-4—Contract contingencies (Voted)		**48,532**	**48,500**	**46,500**
B-5—Other contingencies (Voted)		**1,28,500**	**1,63,600**	**1,09,500**
B-6—*Deduct*—Recoveries from private parties		..	**76,500**	**74,000**
B-7—*Deduct*—Cost of Excise staff employed for Collection of Tobacco tax debitable to "13—Other Taxes and Duties."		**1,500**	**3,000**	**3,000**
For rounding (Voted)		**−52**	..	**+150**
Total B(2) District charges (Voted)		**12,96,100**	**12,48,200**	**11,97,600**

II.—ABSTRACT ACCOUNT—*concld.*

		Budget Estimate, 1938-39.	Revised, Estimate, 1937-38.	Budget, Estimate, 1937-38.
		Rs.	Rs.	Rs.
C—Cost of opium supplied to Provincial Excise Department (Voted) ..		**5,39,000**	**5,13,200**	**5,13,200**
D—Compensations ..	**Voted** ..	**7,600**	**7,600**	**7,600**
	Charged ..	*1,00,400*	*1,00,400*	*1,00,400*
E—Charges in England ..	**Voted** ..	**9,240**	**1,000**	**8,000**
	Charged ..	*4,800*	*4,800*	*4,800*
F—Loss or gain by exchange ..	**Voted** ..	..	..	..
	Charged ..	..	..	..
G—Works (Voted)		**2,665**	..	..
For rounding ..	**Voted** ..	**+295**	..	**+300**
	Charged ..	*+400*	..	*−400*
Grand Total		**22,37,700**	**21,23,700**	**20,84,700**
..	**Voted** ..	**20,93,300**	**19,83,700**	**19,41,700**
	Charged ..	*1,44,400*	*1,40,000*	*1,43,000*
H—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.—Amount recovered from the Central Government for combined Salt and Excise Establishment	**Voted** ..	**1,53,300**	**1,64,700**	**1,64,700**
	Charged ..	*11,400*	..	..
Total Grant No. 3		**20,73,000**	**19,59,000**	**19,20,000**
	Voted ..	**19,40,000**	**18,19,000**	**17,77,000**
	Charged ..	*1,33,000*	*1,40,000*	*1,43,000*

III.—Detailed Account No. 8A—Superintendence.

	Number 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		Administrative Establishment.			
		Commissioner—			
A-1—Pay of officers—	1	Voted	..	..	..
		Charged	*29,100*	*28,500*	*28,500*
	6	Other gazetted officers 2 (1,000—50 1,200) 2 (250—850) 2 (150—450).			
		Voted	62,290	61,000	60,000
		Charged	..	..	..
		Leave salaries	2,000	..	2,000
		Total Pay of officers ..	**93,390**	**89,500**	**90,500**
		Voted	64,290	61,000	62,000
		Charged	*29,100*	*28,500*	*28,500*
A-2—Pay of establishment.	30	Clerks	35,500	36,050	37,300
	11	Sub-Inspectors	16,000	15,000	16,000
	103	Servants (30 and less)	23,000	22,000	24,000
		Temporary establishment ..	17,760	19,000	17,580
		Total Pay of establishment	**92,260**	**92,050**	**94,880**
A-3—Allowances, honoraria, etc.		Travelling allowance—			
		Voted	22,620	20,400	17,675
		Charged	*2,000*	*1,700*	*2,000*
		Hill allowances	..	..	..
		House-rent and other allowances—			
		Voted	3,500	3,500	3,500
		Charged	*500*	*500*	*500*
		Rewards	10,500	7,250	7,250
		Total Allowances, honoraria, etc.	**39,120**	**33,350**	**30,925**
		Voted	36,620	31,150	28,425
		Charged	*2,500*	*2,200*	*2,500*
A-4—Contract contingencies.		Contract contingencies ..	**4,500**	**4,500**	**4,500**
A-5—Other contingencies.		Rewards to private persons ..	15,300	12,300	12,300
		Rents, rates and taxes ..	8,100	8,000	8,100
		Purchase of books	200	200	200
		Other contingent charges ..	17,137	4,500	4,500
		Total Other contingencies ..	**40,737**	**25,000**	**25,100**
		For rounding—			
		Voted	—7	..	+95
		Charged	..	..	..
		Total Superintendence ..	**2,70,000**	**2,44,400**	**2,46,000**
		Voted ..	**2,38,400**	**2,13,700**	**2,15,000**
		Charged ..	*31,600*	*30,700*	*31,000*

III.—Detailed Account No.—8B(1) District Charges (for Chittagong Hill Tracts.

Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
	District charges (Chittagong Hill Tracts).			
	B-2—Pay of establishment.			
2	Sub-Inspectors	1,920	1,000	1,920
	Clerks	..	..	..
13	Servants	2,400	1,300	2,400
	Temporary establishment	..	..	..
	Total—Pay of establishment ..	4,320	2,300	4,320
	B-3—Allowances, honoraria, etc.			
	Travelling allowances	1,100	600	1,100
	House-rent and other allowances	..	..	..
	Rewards to Government officers	..	..	..
	Total—Allowances, honoraria, etc.	1,100	600	1,100
	B-4—Contract contingencies	480	200	480
	B-5—Other contingencies—			
	Rewards to private persons	100	100	100
	Clothing charges	440	440	440
	Rents, rates and taxes	360	200	360
	Other contingent charges	360	260	360
	Total—Other contingencies ..	1,260	1,000	1,260
	For rounding	+40	..	+40
	Total—Chittagong Hill Tracts (*Charged*) ..	7,200	4,100	7,200

III.—DETAILED ACCOUNT NO. 8B (2)—DISTRICT CHARGES (VOTED)—*contd.*

Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
	District charges (voted).			
	B-1—Pay of officers.			
64	Superintendents, Prosecutors and Inspectors ..	**2,80,000**	**2,89,000**	**2,80,500**
	B-2—Pay of establishment.			
243	Sub-Inspectors	3,00,000	2,92,000	3,05,000
92	Clerks	77,000	77,000	77,000
970	Servants	1,99,240	1,98,000	1,96,500
88	Steam launch and boat establishment	20,000	19,000	19,000
	Temporary establishment	27,200	23,500	20,350
	Total Pay of establishment ..	**6,23,440**	**6,09,500**	**6,17,850**
	B-3—Allowances, honoraria, etc.			
	Travelling allowance	1,73,380	1,72,600	1,75,500
	House-rent and other allowances	16,800	17,600	17,600
	Fees to Government pleaders	500	400	500
	Rewards to Government officers	26,500	26,500	26,500
	Total Allowances, honoraria, etc. ..	**2,17,180**	**2,17,100**	**2,20,100**
	B-4—Contract contingencies	**48,532**	**48,500**	**46,500**
	B-5—Other contingencies.			
	Rewards to private persons	54,000	42,000	39,000
	Charges for excise collection—Pachwai	8,000	7,000	7,000
	Clothing charges	6,500	6,000	6,000
	Fees to other than Government pleaders	22,000	59,500	17,500
	Purchase of stores	2,000	2,000	2,000
	Rents, rates and taxes	19,000	21,600	17,000
	Purchase of books	..	..	..
	Other contingent charges	17,000	25,500	21,000
	Total other contingencies ..	**1,28,500**	**1,63,600**	**1,09,500**
	Carried over ..	12,97,652	13,27,700	12,74,450

III.—DETAILED ACCOUNT No. 8B (2)—DISTRICT CHARGES (VOTED)—*concld.*

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
Brought forward ..		12,97,652	13,27,700	12,74,450
Deduct—Recoveries from private parties		..	76,500	74,000
Deduct—Cost of Excise staff employed for collection of tobacco tax debitable to "13—Other Taxes and Duties"		1,500	3,000	3,000
For rounding		−52	..	+150
Total B(2)—District charges (voted) ..		**12,96,100**	**12,48,200**	**11,97,600**
E—Charges in England—High Commissioner.				
Leave salaries and deputation pay	Voted ..	8,560	..	8,000
	Charged	..	..	..
Sterling Overseas pay	Voted ..	..	..	..
	Charged	*4,800*	*4,800*	*4,800*
Stores for India		680	..	..
Other charges		..	1,000	..
Total—Charges in England ..	**Voted** ..	**9,240**	**1,000**	**8,000**
	Charged	*4,800*	*4,800*	*4,800*
F—Loss or gain by exchange.				
Loss or gain by exchange on home transactions other than stores.	Voted ..	..	..	..
	Charged	..	..	..
Loss or gain by exchange on sterling expenditure on stores	Voted	..	..	..
	Charged	..	..	..
Total	Voted ..	..	..	..
	Charged	..	..	..
G—Works.				
G-1—Original Works (Voted)		**2,665**	..	..

GRANT No. 4

Stamps

(Head of Account:—9—Stamps)

Voted Rs. 4,84,000 *Charged Rs.* *Nil*

Total Rs. 4,84,000

Abstract Account

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.
EXPENDITURE.			
A—Non-Judicial.			
A-1—Superintendence (Voted)	36,400	36,000	37,000
A-2—Charges for the sale of stamps (discount) (Voted) ..	1,52,000	1,56,000	1,50,400
A-3—Cost of stamps supplied from Central stamps stores (Voted) ..	61,000	62,000	70,000
Total Non-Judicial	2,49,400	2,54,000	2,57,400
B—Judicial.			
B-1—Superintendence—			
Proportion transferred from Non-Judicial (Voted)	18,200	17,900	18,000
B-2—Charges for the sale of stamps (discount) (Voted)	1,36,000	1,37,100	1,53,000
B-3—Cost of stamps supplied from Central stamps stores (Voted) ..	80,000	81,000	1,06,400
Total Judicial ..	2,34,200	2,36,000	2,77,400
Total ..	**4,83,600**	**4,90,000**	**5,34,800**
For rounding (Voted)	+400	..	+200
Total Grant No. 4	**4,84,000**	**4,90,000**	**5,35,000**
Voted ..	**4,84,000**	**4,90,000**	**5,35,000**
Charged	..	..	..

DETAILED ACCOUNT No. 9A—NON-JUDICIAL—SUPERINTENDENCE.

Number. 1938-39.		Budget Estimate, 1938-39. Rs.	Revised Estimate, 1937-38. Rs.	Budget Estimate, 1937-38. Rs.
	District Establishment.			
	Pay of officers.			
1	Deputy Collector (650)	7,900	7,800	7,800
	Pay of establishment.			
25	Clerks (200 and less) (Voted)	25,300	26,300	26,000
13	Servants (19 and less) (Voted)	2,800	2,600	2,700
	Temporary establishment (Voted)	1,920	1,600	1,600
	Total Pay of establishment (Voted)	30,020	30,500	30,300
	Allowances, honoraria, etc.			
	Travelling allowances (Voted)	1,000	1,060	1,000
	Rewards (Voted)	..	..	..
	House-rent and other allowances (Voted)	400	340	400
	Total Allowances, honoraria, etc. (Voted) ..	1,400	1,400	1,400
	Contract contingencies (Voted)	13,000	12,000	12,200
	Other contingencies.			
	Rewards given to private persons (Voted)	2,000	2,000	2,700
	Other contingent charges (Voted)	200	200	200
	Total Other contingencies (Voted) ..	2,200	2,200	2,900
	For rounding (Voted) ..	+80	..	+400
	Total Non-Judicial Superintendence (Voted)..	54,600	53,900	55,000
	Deduct—Proportion transferred to Judicial (Voted)	18,200	17,900	18,000
	Net—Total Non-Judicial Superintendence (Voted) ..	36,400	36,000	37,000

GRANT No. 5

Forest

(Head of Account:—10—Forest)

Voted Rs. 12,45,000 *Charged Rs. 4,71,000*

Total Rs. 17,16,000

Abstract Account

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
PROVINCIAL.				
10—Forest.				
A. Conservancy and Works—				
A-I—Timber and other produce removed from the forests by Government agency.	Voted ..	77,500	90,000	93,800
	Charged	*33,900*	*18,700*	*20,700*
A-II—Timber and other produce removed from the forests by consumers and purchasers.	Voted ..	1,53,037	1,52,800	1,52,900
	Charged	*5,700*	*5,700*	*7,900*
A-III—Construction, purchase, maintenance, etc.	Voted ..	2,29,800	1,66,000	1,66,500
	Charged	*20,700*	*20,500*	*20,500*
A-IV—Conservancy and Regeneration ..	Voted ..	1,13,200	90,600	92,900
	Charged	*14,100*	*14,000*	*14,100*
A-V—Miscellaneous	Voted ..	32,700	26,000	38,300
	Charged	*2,000*	*2,000*	*1,900*
A-VI—Suspense	Voted ..	..	600	..
	Charged	*500*	*500*	*500*
A-VII—*Deduct*—Amount recoverable from Government, Department, etc.	Voted ..	..	..	..
	Charged	*500*	*400*	*2,000*
For rounding	Voted ..	−237	..	−400
	Charged	*+600*	..	*+400*
Total A		6,83,000	5,87,000	6,08,000
	Voted ..	6,06,000	5,26,000	5,44,000
	Charged	*77,000*	*61,000*	*64,000*

II.—Abstract Account—*concld.*

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
B. Establishment—				
B-1—Pay of officers	**Voted** ..	**59,000**	**57,000**	**60,300**
	Charged	*2,35,700*	*2,25,000*	*2,31,000*
B-2—Pay of Establishment	**Voted** ..	**3,97,112**	**3,64,800**	**3,68,444**
	Charged	*33,628*	*31,000*	*29,500*
B-3—Allowances	**Voted** ..	**1,38,692**	**1,16,400**	**1,17,391**
	Charged	*51,776*	*52,200*	*64,500*
B-4—Contingencies	**Voted** ..	**49,228**	**43,000**	**42,066**
	Charged	*4,100*	*6,000*	*5,800*
B-5—Losses	..	..	..	..
B-6—Grants-in-aid—Contribution ..	**Voted** ..	..	..	..
	Charged	..	..	..
B-7—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.	**Voted** ..	**5,200**	**5,200**	**5,200**
	Charged	*1,200*	*1,200*	*1,000*
For rounding	**Voted** ..	**+168**	..	**−1**
	Charged	*−4*	..	*+200*
Total B	..	**9,63,000**	**8,89,000**	**9,13,000**
	Voted ..	**6,39,000**	**5,76,000**	**5,83,000**
	Charged	*3,24,000*	*3,13,000*	*3,30,000*
C. Interest on Capital (*Charged*)		..	..	*1,000*
D. Charges in England	**Voted** ..	..	..	..
	Charged	*70,240*	*68,000*	*71,040*
E. (1) Loss or gain by exchange on Sterling expenditure on store.	**Voted** ..	..	..	..
	Charged	..	..	..
E. (2) Loss or gain by exchange on Home transactions other than stores.	**Voted** ..	..	..	..
	Charged	..	..	..
For rounding	**Voted** ..	..	..	..
	Charged	*−240*		*−40*
Total Grant No. 5		**17,16,000**	**15,44,000**	**15,93,000**
	Voted ..	**12,45,000**	**11,02,000**	**11,27,000**
	Charged	*4,71,000*	*4,42,000*	*4,66,000*

III.—DETAILED ACCOUNT No. 10—FOREST (NORTHERN CIRCLE).

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
SUMMARY.				
A—Conservancy and Works—				
A-I—Timber and other produces removed from the forests by Government agency.	**Voted** ..	76,800	89,300	89,200
	Charged	..	..	..
A-II—Timber and other produces removed from the forests by consumers and purchasers.	**Voted** ..	26,000	26,200	26,300
	Charged	..	..	..
A-III—Construction, Purchase, Maintenance, etc.	**Voted** ..	1,42,600	98,000	98,500
	Charged	..	..	..
A-IV—Conservancy and regeneration ..	**Voted** ..	97,600	78,500	80,200
	Charged	..	..	..
A-V—Miscellaneous	**Voted** ..	23,000	16,800	30,600
	Charged	..	..	..
A-VI—Suspense	**Voted** ..	..	400	..
	Charged	..	..	..
Deduct—**Amount transferred to Southern Circle**	**Voted** ..	2,000	2,000	1,300
	Charged	..	..	..
For rounding ..	**Voted** ..	..	..	—500
	Charged	..	..	..
Total A		3,64,000	3,07,200	3,23,000
	Voted ..	3,64,000	3,07,200	3,23,000
	Charged	..	..	..

III.—DETAILED ACCOUNT NO. 10—FOREST (NORTHERN CIRCLE)—*contd.*

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
B.-Establishment—				
B.-1—Pay of officers	**Voted** ..	**46,500**	**45,000**	**39,700**
	Charged	*1,57,700*	*1,54,000*	*1,49,000*
B.-2—Pay of establishment	**Voted** ..	**2,25,688**	**1,98,800**	**1,96,512**
	Charged	*1,452*	..	..
B.-3—Allowances	**Voted** ..	**1,05,600**	**86,200**	**80,123**
	Charged	*33,400*	*30,800*	*43,700*
B.-4—Contingencies	**Voted** ..	**34,448**	**29,000**	**27,330**
	Charged	..	..	
B.-5—Losses		..	..	..
B.-6—Grants-in-aid—Contribution	**Voted** ..	..	..	..
	Charged	..	..	..
B.-7—*Deduct*—Establishment charges recoverable from other Governments, departments, etc.	**Voted** ..	**5,200**	**5,200**	**5,200**
	Charged	..	..	..
Deduct—**Amount transferred to Southern Circle** ..	**Voted** ..	**31,500**	**31,800**	**25,700**
	Charged	*51,400*	*58,000*	*32,100*
For rounding ..	**Voted** ..	**+464**	..	**+235**
	Charged	*—152*	..	*+400*
Total B		**5,17,000**	**4,48,800**	**4,74,000**
	Voted ..	**3,76,000**	**3,22,000**	**3,13,000**
	Charged	*1,41,000*	*1,26,800*	*1,61,000*

III.—Detailed Account No. 10—Forest (Northern Circle)—*concld.*

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
C. Interest on Capital	**Voted** ..	..	..	..
	Charged	..	..	1,000
Deduct—**Amount transferred to Southern Circle** ..	**Voted** ..	..	..	..
	Charged	..	..	..
Total C ..	**Voted** ..	..	..	..
	Charged	..	..	1,000
D—Charges in England	**Voted** ..	..	..	..
	Charged	70,240	68,000	..
E1.—Loss or gain by exchange on sterling expenditure on stores	**Voted** ..	..	..	..
	Charged	..	..	..
E2.—Loss or gain by exchange on Home Transactions other than Stores	**Voted** ..	..	..	..
	Charged	..	..	..
For rounding ..	**Voted** ..	..	..	..
	Charged	−240	..	..
Total Northern Circle ..		**9,51,000**	**8,24,000**	**7,98,000**
	Voted ..	**7,40,000**	**6,29,200**	**6,36,000**
	Charged	2,11,000	1,94,800	1,62,000

III.—Detailed Account No. 10A.—Conservancy and Works (Northern Circle).

DETAILS.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
A-I—Timber and other produce removed from the forests by Government Agency—				
(*a*) Timber	**Voted** ..	**68,700**	**82,700**	**83,100**
	Charged	..	..	..
(*b*) Firewood and charcoal	**Voted** ..	**5,000**	**4,100**	**5,700**
	Charged	..	..	..
(*c*) Bamboos	**Voted** ..	**200**	**600**	**100**
	Charged	..	..	..
(*d*) Sandal-wood	**Voted** ..	..	..	..
	Charged	..	..	..
(*e*) Grass and other minor produce	**Voted** ..	**2,900**	**1,900**	**300**
	Charged	..	..	..
For rounding	**Voted** ..	..	..	..
	Charged	..	..	..
Total A-I ..		**76,800**	**89,300**	**89,200**
	Voted ..	**76,800**	**89,300**	**89,200**
	Charged	..		..

III.—Detailed Account No. 10A—Conservancy and Works—*Contd.*

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
DETAILS—*contd.*				
A-III—Construction, Purchase, Maintenance, etc.—				
(*a*) Cattle	**Voted** ..	..	..	..
	Charged	..	..	..
(*b*) Feed and keep of cattle	**Voted** ..	3,500	4,500	5,500
	Charged	..	..	..
(*c*) Stores, tools and plant	**Voted** ..	16,000	16,000	16,300
	Charged	..	..	..
(*d*) Roads and bridges	**Voted** ..	57,385	33,000	33,500
	Charged	..	..	..
(*e*) Buildings	**Voted** ..	55,659	34,500	33,611
	Charged	..	..	..
(*f*) Other works	**Voted** ..	10,040	10,000	9,560
	Charged	..	..	..
(*g*) Customs duty on imported stores	**Voted** ..	..	..	..
	Charged	..	..	..
(*h*) Compensation for land and rights	**Voted** ..	..	..	..
	Charged	..	..	..
For rounding	**Voted** ..	+16	..	+29
	Charged	..	..	..
Total A-III ..		1,42,600	98,000	98,500
	Voted ..	1,42,600	98,000	98,500
	Charged	..	..	..
A-IV—Conservancy and Regeneration—				
(*a*) Maintenance of boundaries	**Voted** ..	5,850	5,500	5,500
	Charged	..	..	..
(*b*) Regeneration	**Voted** ..	52,000	45,300	49,000
	Charged	..	..	..
(*c*) Fire protection	**Voted** ..	5,300	5,200	5,200
	Charged	..	..	..
(*d*) Other works	**Voted** ..	30,400	19,300	18,000
	Charged	..	..	..
(*e*) Surveys	**Voted** ..	3,200	3,200	2,500
	Charged	..	..	..
(*f*) Customs duty on imported stores	**Voted** ..	..	..	..
	Charged	..	..	..
(*g*) Compensation for land and rights	**Voted** ..	825	..	..
	Charged	..	..	..
For rounding	**Voted** ..	+25	..	..
	Charged	..	..	..
Total A-IV ..		97,600	78,500	80,200
	Voted ..	97,600	78,500	80,200
	Charged	..	..	..

III.—Detailed Account No. 10A—Conservancy and Works—*concld.*

		Budget Estimate, 1938-39.	Revised, Estimate, 1937-38.	Budget, Estimate, 1937-38.
		Rs.	Rs.	Rs.
DETAILS—*contd.*				
A-V—Miscellaneous—				
(*a*) Drift, waif wood and confiscated forest produce.	**Voted** ..	**700**	**700**	**700**
	Charged ..	..	..	..
(*b*) Revenue from forest not managed by Government, lease.	**Voted** ..	..	..	..
	Charged ..	..	..	..
(*c*) Rent of forests and payments to shareholders in forests managed by Government.	**Voted** ..	..	..	..
	Charged ..	..	..	..
(*d*) Law charges	**Voted** ..	**100**	**100**	**100**
	Charged ..	..	..	..
(*e*) Grain compensation allowance	**Voted** ..	..	..	..
	Charged ..	..	..	..
(*f*) Clothing	**Voted** ..	**3,900**	**4,800**	**4,800**
	Charged ..	..	..	..
(*g*) Other charges	**Voted** ..	**2,800**	**2,800**	**3,200**
	Charged ..	..	..	..
(*h*) Working plans	**Voted** ..	**15,800**	**8,400**	**21,800**
	Charged ..	..	..	..
(*i*) Customs duty on imported stores ..	**Voted** ..	..	..	..
	Charged ..	..	..	..
For rounding	**Voted** ..	**−300**	..	..
	Charged ..	..	..	..
Total A-V	..	**23,000**	**16,800**	**30,600**
	Voted	**23,000**	**16,800**	**30,600**
	Charged ..	..	..	..

III.—DETAILED ACCOUNT No. 10B—ESTABLISHMENT.

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		DETAILS—*contd.*			
		Northern Circle.			
B-1—Pay of officers	2	Conservator 1 (Rs. 1,750—2,150) (*Charged*)	*45,000*	*50,000*	*25,800*
	16	Superior officers (1,350 and less)—			
		Voted	46,500	45,000	39,700
		Charged	*1,12,700*	*1,04 000*	*1,23,200*
		Deduct—Emergency deduction from pay—			
		Voted	..	..	..
		Charged	..	..	..
		Total B-1 ..	2,04,200	1,99,000	1,88,700
		Voted	46,500	45,000	39,700
		Charged	*1,57,700*	*1,54,000*	*1,49,000*
B-2—Pay of establishment.	323	Subordinate forest and depot establishment (200 and less)—			
		Voted	1,36,296	1,13,000	1,16,000
		Charged	*1,452*	..	..
	82	Office establishment (300 and less)—			
		Voted	59,192	51,000	49,512
		Charged	..	..	..
		Temporary establishment—			
		Voted	24,200	25,400	25,000
		Charged	..	..	..
		Leave allowance—			
		Voted	6,000	9,400	6,000
		Charged	..	..	..
		Deduct—Emergency deduction from pay—			
		Voted	..	..	..
		Charged	..	..	..
		Total B-2	2,27,140	1,98,800	1,96,512
		Voted	2,25,688	1,98,800	1,96,512
		Charged	*1,452*	..	..
B-3—Allowances, honoraria, etc.		Travelling allowances—			
		Voted	59,000	59,000	58,900
		Charged	*25,000*	*25,000*	*24,600*
		Forest School—			
		Voted	5,000	5,200	4,000
		Charged	..	..	*1,200*
		Cost of training of probationers in England (Voted)	..	..	..
		Cost of training of Indian Forest Service probationers at the Forest Research Institute and College, Dehra Dun (Voted) ..	18,400	..	..
		Other allowances—			
		Voted	23,200	22,000	17,223
		Charged	*3,000*	*1,800*	*3,900*
		Cost of passage granted under the Superior Civil Service Rules, 1924 (*Charged*) ..	*5,400*	*4,000*	*14,000*
		Total B-3 ..	1,39,000	1,17,000	1,23,823
		Voted	1,05,600	86,200	80,123
		Charged	*33,400*	*30,800*	*43,700*

III.—Detailed Account No. 10B—Establishments—*concld.*

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
	DETAILS—*concld.*	Rs.	Rs.	Rs.
	Northern Circle—*concld.*			
B.-4—Contingencies	Stationery— Voted	1,500	..	1,300
	Charged	..	..	..
	Carriage of tents and records— Voted	1,000	..	700
	Charged	..	..	..
	Rents, rates and taxes— Voted	9,192	..	7,230
	Charged	..	..	..
	Official postage— Voted	8,500	..	8,000
	Charged	..	..	..
	Sundries— Voted	13,408	..	9,300
	Charged	..	..	..
	Purchase of books— Voted	848	..	800
	Charged	..	..	..
	Total B-4	34,448	29,000	27,330
	Voted	34,448	29,000	27,330
	Charged	..	..	..
B.-5—Losses	Losses— Voted	..	..	..
	Charged	..	..	..
B.-6—Grants-in-aid, contributions, etc.	Contribution for passages of officers transferred from other Goverments and Deparments— Voted	..	..	..
	Charged	..	..	..
B.-7	*Deduct*—Establishment charges recoverable from other Governments— Voted	5,200	5,200	5,200
	Charged	..	..	..
	Deduct—Amount transferred to Southern Circle— Voted	31,500	31,800	25,700
	Charged	*51,400*	*58,000*	*32,100*
	For rounding— Voted	+464	..	+235
	Charged	*−152*	..	*+400*
	Total Establishment	5,17,000	4,48,800	4,74,000
	Voted	3,76,000	3,22,000	3,13,000
	Charged	*1,41,000*	*1,26,800*	*1,61,000*
C.—Interest on Capital.	Interest on Capital—			
	Voted	..	..	..
	Charged	..	..	*1,000*
	C.-Deduct—Amount transferred to Southern Circle— Voted	..	..	..
	Charged	..	..	..
	Total	..	..	1,000
	Voted	..	..	..
	Charged	..	..	*1,000*

III.—DETAILED ACCOUNT No. 10—FOREST (SOUTHERN CIRCLE).

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
SUMMARY.				
A.—Conservancy and Works—				
A.-I—Timber and other produce removed from the forests by Government agency.	Voted ..	700	700	4,600
	Charged ..	*33,900*	*18,700*	*20,700*
A.-II—Timber and other produce removed from the forests by consumers and purchasers.	Voted ..	1,27,037	1,26,600	1,26,600
	Charged ..	*5,700*	*5,700*	*7,900*
A.-III—Construction, Purchase, Maintenance, etc.	Voted ..	87,200	68,000	68,000
	Charged ..	*20,700*	*20,500*	*20,500*
A.-IV—Conservancy and Regeneration	Voted ..	15,600	12,100	12,700
	Charged ..	*14,100*	*14,000*	*14,100*
A.-V—Miscellaneous ..	Voted ..	9,700	9,200	7,700
	Charged ..	*2,000*	*2,000*	*1,900*
A.-VI—Suspense ..	Voted ..	..	200	..
	Charged ..	*500*	*500*	*500*
A.-VII—*Deduct*—Amount recoverable from other Governments, Departments, etc.	Voted ..	..	..	..
	Charged ..	*500*	*400*	*2,000*
Add—**Amount transferred from Northern Circle**	Voted ..	2,000	2,000	1,300
	Charged ..	..	..	..
For rounding ..	Voted ..	−237	..	+100
	Charged ..	*+600*	..	*+400*
Total A ..		3,19,000	2,79,800	2,85,000
	Voted ..	2,42,000	2,18,800	2,21,000
	Charged ..	*77,000*	*61,000*	*64,000*
B.—Establishment—				
B.-1—Pay of officers	Voted ..	12,500	12,000	20,600
	Charged ..	*78,000*	*71,000*	*82,000*
B.-2—Pay of establishment	Voted ..	1,71,424	1,66,000	1,71,932
	Charged ..	*32,176*	*31,000*	*29,500*
B.-3—Allowances	Voted ..	33,092	30,200	37,268
	Charged ..	*18,376*	*21,400*	*20,800*
B.-4—Contingencies	Voted ..	14,780	14,000	14,736
	Charged ..	*4,100*	*6,000*	*5,800*
B.-5—Losses (Voted)		..	..	..
B.-6—Grants-in-aid—Contribution	Voted ..	..	..	..
	Charged ..	..	..	..
B.-7—*Deduct*—Establishment charges recoverable from other Governments, etc.	Voted ..	..	..	..
	Charged ..	*1,200*	*1,200*	*1,000*
Add—**Amount transferred from Northern Circle** ..	Voted ..	31,500	31,800	25,700
	Charged ..	*51,400*	*58,000*	*32,100*
For rounding	Voted ..	−296	..	—236
	Charged ..	*+148*	..	*—200*
Total B ..		4,46,000	4,40,200	4,39,000
	Voted ..	2,63,000	2,54,000	2,70,000
	Charged ..	*1,83,000*	*1,86,200*	*1,69,000*

III.—DETAILED ACCOUNT NO. 10—FOREST (SOUTHERN CIRCLE).—*concld.*

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
SUMMARY.—*contd.*				
C. Interest on Capital (*Charged*)		..	..	..
Add—**Amount transferred from Northern Circle** (*Charged*) ..		..	..	..
Total C (*Charged*) ..		..		..
D.—Charges in England	**Voted** ..	..	..	..
	Charged	..	..	..
E.-1.—Loss or gain by exchange on Sterling expenditure on stores.	**Voted** ..	..	..	..
	Charged	..	..	..
E.-2.—Loss or gain by exchange on home transaction other than stores.	**Voted** ..	..	..	..
	Charged	..	..	..
For rounding ..	**Voted** ..	..	..	..
	Charged	..	..	..
Total Southern Circle		**7,65,000**	**7,20,000**	**7,24,000**
	Voted ..	**5,05,000**	**4,72,800**	**4,91,000**
	Charged	*2,60,000*	*2,47,200*	*2,33,000*

III.—Detailed Account No. 10A—Conservancy and Works.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
DETAILS.				
Southern Circle.				
A.-1—Timber and other produce removed from the forests by Government Agency—				
(a) Timber	**Voted** ..	**600**	**600**	**600**
	Charged	*27,300*	*18,000*	*19,500*
(b) Firewood and charcoal	**Voted** ..	**100**	**100**	**4,000**
	Charged	..	..	..
(c) Bamboos	**Voted** ..	..	..	..
	Charged	*6,000*	*100*	*100*
(d) Sandal wood	**Voted** ..	..	..	..
	Charged	..	..	..
(e) Grass and other minor produce	**Voted** ..	..	..	..
	Charged	*600*	*600*	*1,100*
For rounding	**Voted** ..	..	..	..
	Charged	..	..	..
Total A.-1	..	**34,600**	**19,400**	**25,300**
	Voted ..	**700**	**700**	**4,600**
	Charged	*33,900*	*18,700*	*20,700*
A.-III—Construction, Purchase, Maintenance, etc.—				
(a) Cattle	**Voted** ..	..	..	..
	Charged	..	..	..
(b) Feed and keep of cattle	**Voted** ..	**3,500**	**3,200**	**2,000**
	Charged	*1,500*	*1,300*	*500*
(c) Stores, tools and plant	**Voted** ..	**38,120**	**31,100**	**31,800**
	Charged	*2,000*	*2,200*	*1,600*
(d) Roads and bridges	**Voted** ..	**5,600**	**2,000**	**3,800**
	Charged	*7,090*	*5,100*	*5,900*
(e) Buildings	**Voted** ..	**34,939**	**28,500**	**27,387**
	Charged	*6,900*	*10,100*	*10,300*
(f) Other works	**Voted** ..	**5,050**	**3,200**	**3,000**
	Charged	*3,200*	*1,800*	*2,200*
(g) Customs duty on imported stores ..	**Voted** ..	..	..	..
	Charged	..	..	..
(h) Compensation for land and rights ..	**Voted** ..	..	..	..
	Charged	..	..	..
For rounding	**Voted** ..	**—9**	..	**+13**
	Charged	*+10*	..	..
Total A.-III	..	**1,07,900**	**88,500**	**88,500**
	Voted ..	**87,200**	**68,000**	**68,000**
	Charged	*20,700*	*20,500*	*20,500*

III.—Detailed Account No. 10A—Conservancy and Works—*concld.*

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
DETAILS—*concld.*				
A.-IV—Conservancy and Regeneration—				
(*a*) Maintenance of boundaries	**Voted** ..	**6,899**	**6,400**	**6,350**
	Charged	*1,400*	*1,500*	*1,400*
(*b*) Regeneration	**Voted** ..	**5,381**	**3,000**	**3,550**
	Charged	*12,000*	*11,800*	*12,300*
(*c*) Fire protection	**Voted** ..	**800**	**800**	**800**
	Charged	..	*100*	*100*
(*d*) Other works	**Voted** ..	**2,400**	**1,800**	**1,900**
	Charged	*700*	*600*	*300*
(*e*) Surveys	**Voted** ..	**100**	**100**	**100**
	Charged	..	..	..
(*f*) Customs duty on imported stores ..	**Voted** ..	..	..	..
	Charged	..	..	..
(*g*) Compensation for land and right ..	**Voted** ..	**24**	..	..
	Charged	..	..	..
For rounding	**Voted** ..	**−4**	..	..
	Charged	..	..	..
Total A.-IV	..	**29,700**	**26,100**	**26,800**
	Voted ..	**15,600**	**12,100**	**12,700**
	Charged	*14,100*	*14,000*	*14,100*
A.-V—Miscellaneous—				
(*a*) Drift and waif wood and confiscated forest produce.	**Voted** ..	**100**	**100**	**100**
	Charged	*200*	*200*	*200*
(*b*) Revenue from forest not managed by Government, leased.	Voted ..	..	..	..
	Charged	..	..	..
(*c*) Rent of forests and payments to shareholders in forests managed by Government.	**Voted** ..	**3,800**	**3,800**	**2,000**
	Charged	..	..	..
(*d*) Law charges	**Voted** ..	**1,325**	**800**	**1,000**
	Charged	..	..	..
(*e*) Grain compensation allowance	**Voted** ..	..	..	..
	Charged	..	..	..
(*f*) Clothing	**Voted** ..	**2,800**	**2,600**	**3,000**
	Charged	*700*	*700*	*600*
(*g*) Other charges	**Voted** ..	**1,600**	**1,800**	**1,400**
	Charged	*1,000*	*1,000*	*1,000*
(*h*) Working plans	**Voted** ..	**100**	**100**	**200**
	Charged	*100*	*100*	*100*
For rounding	**Voted** ..	**−25**	..	..
	Charged	..	..	..
Total A.-V	..	**11,700**	**11,200**	**9,600**
	Voted ..	**9,700**	**9,200**	**7,700**
	Charged	*2,000*	*2,000*	*1,900*

III.—Detailed Account No. 10B—Establishments (Southern Circle).

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		DETAILS.	Rs.	Rs.	Rs.
B-1—Pay of officers		*Conservator*	..	..	*21,000*
	12	Superior officers (1,250 and less)—			
		Voted	12,500	12,000	20,600
		Charged	*78,000*	*71,000*	*61,000*
		Deduct—Emergency deduction from pay—			
		Voted	..	..	..
		Charged	..	..	..
		Total B-1 ..	90,500	83,000	1,02,600
		Voted	12,500	12,000	20,600
		Charged	*78,000*	*71,000*	*82,000*
B-2—Pay of establishment.	300	Subordinate forest and depot establishment (200 and less)—			
		Voted	99,968	96,000	1,06,240
		Charged	*20,376*	*20,000*	*20,000*
	44	Office establishments (600 and less)—			
		Voted	18,700	18,700	21,912
		Charged	*4,600*	*4,600*	*4,600*
		Temporary establishment—			
		Voted	42,500	41,000	35,780
		Charged	*5,200*	*4,400*	*3,000*
		Leave allowance—			
		Voted	10,256	10,300	8,000
		Charged	*2,000*	*2,000*	*1,900*
		Deduct—Emergency deduction from pay—			
		Voted	..	..	..
		Charged	..	..	..
		Total B-2 ..	2,03,600	1,97,000	2,01,432
		Voted	1,71,424	1,66,000	1,71,932
		Charged	*32,176*	*31,000*	*29,500*
B-3—Allowances, honoraria, etc.		Travelling allowance..			
		Voted	25,092	22,500	23,040
		Charged	*14,000*	*14,200*	*17,800*
		Cost of training of foresters at the Bengal Forest School	..	..	..
		Cost of training of probationers in England (Voted)	..	..	..
		Cost of training of Indian Forest Service probationers at the Forest Research Institute and College, Dehra Dun (Voted) ..	..	..	..
		Other allowances—			
		Voted	8,000	7,700	14,228
		Charged	*4,376*	*3,500*	*3,000*
		Cost of passages granted under the Superior Civil Service Rules, 1924 (*Charged*) ..	..	*3,700*	..
		Total B-3 ..	51,468	51,600	58,068
		Voted	33,092	30,200	37,268
		Charged	*18,376*	*21,400*	*20,800*

III.—DETAILED ACCOUNT No. 10B—ESTABLISHMENTS (SOUTHERN CIRCLE)—*concld.*

		Budget Estimate, 1938-39.	Revised, Estimate, 1937-38.	Budget, Estimate, 1937-38.
		Rs.	Rs.	Rs.
	Brought forward ..			3,62,100
	Details—*concld.*			
B-4—Contingencies.	Stationery—			
	Voted	560		100
	Charged	*50*		*600*
	Carriage of tents and records—			
	Voted	240		200
	Charged	*50*		*50*
	Rents, rates and taxes—			
	Voted	5,800		6,200
	Charged	*2,000*		*3,500*
	Official postage—			
	Voted	3,400		3,000
	Charged	*950*		*3,500*
	Sundries—			
	Voted	4,560		5,036
	Charged	*1,000*		*1,000*
	Purchase of books—			
	Voted	220		200
	Charged	*50*		*50*
	Total B-4 ..	18,880	20,000	20,536
	Voted	14,780	14,000	14,736
	Charged	*4,100*	*6,000*	*5,800*
B-5—Losses.	Losses—			
	Voted	..	..	..
	Charged	..	..	..
B-6—Grants-in-aid, contributions, etc.	Grants-in-aid, contributions, etc. ..	..	..	..
B-7—Deduct establishment charges recoverable from other Governments, etc.	*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.—			
	Voted	..	..	..
	Charged	*1,200*	*1,200*	*1,000*
	Add—Amount transferred from Northern Circle—			
	Voted	31,500	31,800	25,700
	Charged	*51,400*	*58,000*	*32,100*
	For rounding—			
	Voted	−296	..	−236
	Charged	*+148*	..	*−200*
	Total B ..	**4,46,000**	**4,40,200**	**4,39,000**
	Voted ..	**2,63,000**	**2,54,000**	**2,70,000**
	Charged ..	*1,83,000*	*1,86,200*	*1,69,000*
	Charges in England for Northern and Southern Circles.			
	Leave and Deputation Salaries, etc.—			
	Voted	..	..	..
	Charged	*34,240*	*33,000*	*34,240*
	Sterling Overseas pay (*Charged*) ..	*36,000*	*34,000*	*36,800*
	Other charges—			
	Voted	..	..	..
	Charged	..	*1,000*	..
	Total ..	70,240	68,000	71,040
	Voted ..	..	..	..
	Charged ..	*70,240*	*68,000*	*71,040*

GRANT No. 6

Registration

(Head of Account:—11—Registration)

Voted Rs. 18,99,000 *Charged Rs. 300*

Total Rs. 18,99,300

Abstract Account

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.
A.—Superintendence.			
A.-1—Pay of officers (Voted)	**28,550**	**22,500**	**20,800**
A.-2—Pay of establishment (Voted)	**46,356**	**43,700**	**44,400**
A-3—Allowances, honoraria, etc. (Voted)	**7,700**	**6,800**	**5,600**
A-4—Contract contingencies (Voted)	**650**	**850**	**700**
A-5—Other contingencies (Voted)	**250**	**1,150**	**1,150**
For rounding (Voted) ..	**+494**	..	**+350**
Total A.—Superintendence (Voted)	**84,000**	**75,000**	**73,000**
B.—District charges—(1) Chittagong Hill Tracts.			
B-2—Pay of establishment *(Charged)*	*240*	*300*	*240*
B-3—Allowances and honoraria, etc. *(Charged)*	..	..	..
B-4—Contract contingencies *(Charged)*	..	..	..
B-5—Other contingencies *(Charged)*	..	..	..
For rounding *(Charged)* ..	*+60*	..	*+60*
Total B (1) Chittagong Hill Tracts *(Charged)* ..	*300*	*300*	*300*
B.—District Charges (2).			
B-1—Pay of officers (Voted)	**8,73,080**	**8,74,700**	**8,73,500**
B-2—Pay of establishment (Voted)	**7,41,860**	**7,58,900**	**7,41,500**
B-3—Allowances, honoraria, etc. (Voted)	**27,400**	**24,400**	**27,400**
B.-4—Contract contingencies (Voted)	**71,350**	**73,000**	**70,000**
B.-5—Other contingencies (Voted)	**1,05,450**	**1,07,300**	**99,200**
B.-6—Losses (Voted)	..	..	..
B.-7—*Deduct*—**Establishment charges recoverable from other Government, etc. (Voted)**	**3,300**	**3,300**	**3,300**
B.-8—*Deduct*—**Cost of Registration staff employed for collection of Tobacco Tax, debitable to "13—Other Taxes and Duties."** ..	**500**	**1,000**	..
For rounding (Voted) ..	**−340**	..	**−300**
Total B (2) District Charges (Voted) ..	**18,15,000**	**18,34,000**	**18,08,000**
Total Grant No. 6 ..	**18,99,300**	**19,09,300**	**18,81,300**
Voted ..	**18,99,000**	**19,09,000**	**18,81,000**
Charged ..	*300*	*300*	*300*

III—DETAILED ACCOUNT NO. 11A—SUPERINTENDENCE.

	Number. 1938-39.	DETAILS.	Budget Estimate, 1938-39. Rs.	Revised Estimate, 1937-38. Rs.	Budget Estimate, 1937-38. Rs.
A-1—Pay of officers	1	Inspector-General (1,000—1,200) ..	13,000	12,000	12,000
	4	Other gazetted officers ..	15,550	10,500	8,800
A-2—Pay of establishment.	32	Clerks (250 and less) ..	41,000	38,900	39,600
	13	Servants (20 and less) ..	2,456	2,300	2,300
		Temporary establishment ..	2,900	2,500	2,500
A-3—Allowances, honoraira, etc.		Travelling allowance	7,600	6,700	5,500
		Hill allowances	..	..	..
		House rent and other allowances ..	100	100	100
A-4—Contract contingencies.	..	Contract contingencies ..	650	850	700
A-6—Other contingencies.		Rents, rates and taxes ..	..	..	..
		Purchase of books	50	50	50
		Other contingent charges ..	200	1,100	1,100
		For rounding	+494	..	+350
		Total A (Voted) ..	**84,000**	**75,000**	**73,000**

III.—DETAILED ACCOUNT NO. 11B—DISTRICT CHARGES.

	Number. 1938-39.	DETAILS.			
		(For Chittagong Hill Tracts.)			
B-2—Pay of establishment.	..	Clerks (80 and less)	..	..	..
		Servants (16)	..	..	..
	1	Temporary establishment ..	240	300	240
B-3—Allowances, honoraria, etc.	..	Travelling allowance	..	..	..
		House rent and other allowances ..	..	..	..
B-4—Contract contingencies.	..	Contract contingencies ..	..	..	..
B-5—Other contingencies.	..	Rents, rates and taxes ..	..	..	..
		Purchase of books	..	..	..
		Other contingent charges ..	..	..	..
		For rounding	+60	..	+60
		Total B *(Charged)* ..	*300*	*300*	*300*

III.—Detailed Account No. 11B—District charges—*concld.*

	Number. 1938-39.	DETAILS.	Budget Estimate, 1938-39. Rs.	Revised Estimate, 1937-38. Rs.	Budget Estimate, 1937-38. Rs.
B-1—Pay of Officers	420	Registrars and Sub-Registrars (500 less).	8,72,480	8,74,000	8,73,000
		Special pay to Sadar Sub-Registrars	..	..	..
		Commission of the Sub-Registrar ..	600	700	500
B-2—Pay of establishment.	1,137	Clerks (175 and less) ..	5,04,560	5,02,900	5,09,500
	408	Servants (19 and less)	77,260	77,000	77,000
		Temporary establishment ..	1,10,040	1,21,000	1,05,000
B-3—Allowances, honoraria, etc.	..	Travelling allowances	25,000	22,000	25,000
		House rent and other allowances ..	2,400	2,400	2,400
B-4—Contract contingencies.		Contract contingencies ..	71,350	73,000	70,000
B-5—Other contingencies.		Rents, rates and taxes ..	48,000	48,000	48,000
		Purchase of books	100	200	100
		Other contingent charges ..	1,350	1,100	1,100
B-6—Losses ..		Losses	..	..	..
		For rounding	−340	..	−300
		Total ..	17,12,800	17,22,300	17,11,300
		Deduct—Establishment charges recoverable from other Governments, departments, etc.	3,300	3,300	3,300
		Deduct—Cost of Registration staff employed for collection of Tobacco Tax, debitable to "13—Other Taxes and Duties."	500	1,000	..
		Net Total ..	17,09,000	17,18,000	17,08,000
		Cost of transmission of landlords' fees			
		Pay of establishment	50,000	58,000	50,000
		Allowances, honoraria, etc. ..	..	..	..
		Contingencies	56,000	58,000	50,000
		Total cost of transmission of landlords' fees	**1,06,000**	**1,16,000**	**1,00,000**
		Total B (Voted)	**18,15,000**	**18,34,000**	**18,08,000**

GRANT No. 7

Charges on account of Motor Vehicles Taxation Acts

(Head of Account:—12—Charges on account of Motor Vehicles Taxation Acts)

Voted Rs. Nil. *Charged Rs. 4,50,000*

Total Rs. 4,50,000

Abstract Account

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.
A—Charges of Collection.			
A-1—Pay of officers (Voted)	..	..	..
A-2—Pay of establishment (Voted)	..	..	..
A-3—Allowances, honoraria, etc. (Voted)	..	..	..
A-4—Contingencies (Voted)	..	..	..
Total A—Charges of Collection ..	..	..	..
B—Inspection of Motor Vehicles.			
B-1—Pay of officers (Voted)	..	..	..
B-2—Pay of establishment (Voted)	..	..	..
B-3—Allowances, honoraria, etc. (Voted)	..	..	..
B-4—Contingencies (Voted)	..	..	..
Total B—Inspection of Motor Vehicles	..	..	..
C—Compensation to local bodies, etc. (*Charged*)	*4,50,000*	*4,50,000*	*4,50,000*
D—Other charges .. .. .. Voted ..	..	..	..
Charged	..	..	..
E—Charges in England	..	..	..
F—Loss or gain by exchange	..	..	..
Total Grant No. 7	**4,50,000**	**4,50,000**	**4,50,000**
Voted ..	..	..	..
Charged..	*4,50,000*	*4,50,000*	*4,50 000*

GRANT No. 8

Other Taxes and Duties

(Head of Account:—13—Other Taxes and Duties)

Voted Rs. 30,000 *Charged Rs. Nil.*

Total Rs. 30,000

Abstract Account

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.
Collection charges	**8,500**	**8,500**	**8,500**
Charges under the Electricity Acts	**7,000**	**8,000**	**4,000**
Charges in connection with Tobacco duties	**14,600**	**29,500**	**30,500**
For rounding	−100	..	..
Total Grant No. 8 ..	**30,000**	**46,000**	**43,000**
Voted ..	**30,000**	**46,000**	**43,000**
Charged	..	..	..
Detailed Account.			
Collection charges—			
Entertainment Tax (Voted)	3,500	3,500	3,500
Betting Tax (Voted)	5,000	5,000	5,000
Total Collection charges (Voted)	**8,500**	**8,500**	**8,500**
Charges in connection with Tobacco duties—			
Pay of officers (Voted)	2,300	4,700	4,700
Pay of establishment (Voted)	8,800	17,500	18,000
Allowances, honoraria, etc. (Voted)	1,500	3,300	3,500
Contingencies (Voted)	..	..	..
Establishment charges payable to other Governments, Departments, etc.—			
Add—Cost of Excise staff transferred from "8—Provincial Excise" (Voted).	1,500	3,000	3,000
Add—Cost of Registration staff transferred from "11—Registration" (Voted).	500	1,000	1,000
For rounding	..	..	+300
Total charges in connection with Tobacco duties (Voted) ..	14,600	29,500	30,500

GRANT No. 9

Interest

(Head of Account:—17—Interest on Works for which Capital Accounts are kept)

Voted Rs. Nil. *Charged Rs. 22,70,000*

Total Rs. 22,70,000

Abstract Account

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.
A—Irrigation Works	**9,11,000**	**9,05,000**	**9,13,000**
B—Navigation, Embankment and Drainage Works	**13,59,000**	**13,61,000**	**13,60,000**
Total Grant No. 9. (*Charged*) ..	*22,70,000*	*22,66,000*	*22,73,000*

GRANT No. 10

Irrigation

[Head of Account :—(1) XVII—Irrigation, Navigation, Embankment and Drainage works for which Capital Accounts are kept ; (2) 18—Other Revenue Expenditure financed from ordinary Revenues ; (3) 18(1)—Other Revenue Expenditure financed from Famine Relief Fund ; 19—Construction of Irrigation, Navigation, Embankment and Drainage works ; and 68—Construction of Irrigation, Navigation, Embankment and Drainage works not charged to Revenues.]

Voted Rs. 34,11,500 *Charged Rs. 3,86,000*

Total Rs. 37,97,500

	Voted.	Charged.	Total.
XVII.—Irrigation—Working expenses ..	14,94,000	1,72,000	16,66,000
18—Other revenue expenditure, etc. ..	18,79,000	2,07,000	20,86,000
18(1)—Other revenue expenditure financed from Famine Relief Fund	..	..	..
19—Construction of Irrigation, etc., works—Financed from ordinary revenues ..	..	..	..
68—Construction of Irrigation, etc., works—not charged to revenue	38,500	7,000	45,500
Total ..	34,11,500	3,86,000	37,97,500

Abstract Account

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
A—Irrigation Works (Head XVIIA—*Deduct*—Working expenses)	**Voted** ..	**5,57,000**	**5,39,000**	**4,81,000**
	Charged	*75,000*	*45,000*	*42,000*
B—Navigation, Embankment and Drainage Works (Head XVIIB—*Deduct*—Working expenses).	**Voted** ..	**9,37,000**	**8,17,000**	**9,46,000**
	Charged	*97,000*	*97,000*	*1,38,000*
Total Grant No. 10	**Voted** ..	**14,94,000**	**13,56,000**	**14,27,000**
	Charged	*1,72,000*	*1,42,000*	*1,80,000*
MAJOR HEAD : 18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.				
C—Other Revenue Expenditure financed from Ordinary Revenues.				
(A) Irrigation Works.				
Works for which neither Capital nor Revenue Accounts are kept.				
(Salbund and Amjore weirs.)				
C-1—Works	New works ..	17,500	2,000	10,000
	Works in progress ..	..	..	..
C-2—Extensions and improvements	New works ..	..	..	..
	Works in progress ..	..	..	..
C-3—Maintenance and repairs	.. ..	1,400	1,700	2,100
C-4—Establishment	Voted ..	6,400	2,200	4,800
	Charged	*2,000*	*1,000*	*2,500*
C-5—Tools and plant	.. ..	400	100	300
C-6—Suspense	.. ..	..	..	..
C-7—Charges in England	.. ..	..	..	..
C-8—Loss or gain by exchange	.. ..	..	..	..
C-9—Costs of stores purchased in England ..	.. ..	..	..	..
For rounding	Voted ..	+300	..	−200
	Charged	..	..	*+500*
Total	.. ..	28,000	7,000	20,000
	Voted ..	26,000	6,000	17,000
	Charged	*2,000*	*1,000*	*3,000*
Carried over	.. ..	28,000	7,000	20,000

IRRIGATION—*contd.*

Heads.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
MAJOR HEAD : 18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—*Contd.*				
Brought forward		28,000	7,000	20,000
Miscellaneous Expenditure.				
C-10—Establishment	Voted ..	64,200	1,00,000	1,59,730
	Charged	*6,300*	*18,000*	*22,600*
C-11—Tools and plant		7,100	4,000	24,800
C-12—Other charges		1,63,300	57,000	55,600
C-13—Suspense		..	..	..
C-14—Grants-in-aid		..	..	..
C-15—Charges in England		..	..	..
C-16—Loss or gain by exchange	Voted ..	..	..	..
	Charged	..	..	..
C-17—Cost of stores purchased in England		..	..	..
For rounding ..	Voted ..	+400	..	−130
	Charged	*−300*	..	*+400*
Total ..		2,41,000	1,79,000	2,63,000
	Voted ..	2,35,000	1,61,000	2,40,000
	Charged	*6,000*	*18,000*	*23,000*
Total—A—Irrigation Works		2,69,000	1,86,000	2,83,000
	Voted ..	2,61,000	1,67,000	2,57,000
	Charged	*8,000*	*19,000*	*26,000*

IRRIGATION—*contd.*

Heads.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
MAJOR HEAD : 18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—*Contd.*				
D—Other Revenue Expenditure financed from Ordinary Revenues.				
(B) Navigation, Embankment and Drainage Works.				
Works for which neither Capital nor Revenue Accounts are kept.				
Orissa Coast Canal, Nadia Rivers, Gaighata and Baxikhal, Magrahat Drainage Project, Navigable channels, Agricultural embankments and other works.				
D-1—Works—				
New works and Works in progress	Voted ..	57,942	..	8,400
D-2—Extensions and improvements	New works ..	800	..	..
	Works in progress ..	..	1,000	..
D-3—Maintenance and repairs (Voted)		5,84,554	5,23,000	5,45,600
D-4—Establishment	Voted ..	3,45,000	3,58,000	2,74,988
	Charged	*1,18,500*	*1,39,000*	*73,000*
D-5—Tools and plant		15,000	23,000	28,900
D-6—Suspense	Voted ..	4,000	7,000	−4,800
	Charged	..	..	..
D-7—Charges in England		..	..	..
D-8—Loss or gain by exchange		..	..	..
D-9—Cost of stores purchased in England		..	..	..
For rounding	Voted ..	+204	..	−88
	Charged	..	..	..
Total		11,26,000	10,51,000	9,26,000
	Voted ..	10,07,500	9,12,000	8,53,000
	Charged	*1,18,500*	*1,39,000*	*73,000*
D-4 (1)—Establishment under Collector for collection of revenue on account of zamindari embankments under the contract system		20,000	18,000	18,000
For rounding		..	..	..
Total carried over ..		11,46,000	10,69,000	9,44,000
Carried over	Voted ..	10,27,500	9,30,000	8,71,000
	Charged	*1,18,500*	*1,39,000*	*73,000*

IRRIGATION—*contd.*

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
MAJOR HEAD : 18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—*concld.*				
D—Other Revenue Expenditure financed from Ordinary Revenues. (B) Navigation, Embankment and Drainage Works—*concld.*				
Total brought forward ..		11,46,000	10,69,000	9,44,000
Brought forward	Voted ..	10,27,500	9 30,000	8,71,000
	Charged	*1,18,500*	*1,39,000*	*73,000*
Miscellaneous Expenditure.				
(Survey Works and Famine Relief Programmes).				
D-10—Establishment	Voted ..	10,000	13,000	13,500
	Charged	*3,700*	*6,000*	*6,700*
D-11—Tools and plant		900	1,200	1,000
D-12—Other charges		25,250	21,000	19,000
D-13—Grants-in-aid		2,61,700	4,800	1,29,400
D-14—Suspense		..	..	..
D-15—Grants-in aid—				
(*a*) Expenses out of the grant from the Central Government for Economic Development and improvement of rural areas (voted)—				
(*i*) Minor drainage and flushing schemes		51,000	..	..
(*ii*) Improvement on existing village communications including existing waterways.		50,000	..	..
(*b*) Expenses out of grant received form public bodies for rural reconstruction scheme (voted)—				
(*i*) Minor drainage and flushing schemes		25,000	..	..
(*ii*) Improvement of existing village communications including existing waterways		10,000	..	..
D-16—Charges in England—				
High Commissioner for India.				
Leave salaries and deputation pay ..	Voted ..	2,720	..	..
	Charged	*49,680*	*35,000*	*43,920*
Sterling overseas pay	Voted ..	..	..	..
	Charged	*26,680*	*26,000*	*24,000*
Stores for India (Voted)		4,040	..	6,300
D-17—Loss or gain by exchange ..	Voted ..	..	..	..
	Charged	..	..	..
For rounding	Voted ..	—110	..	—200
	Charged	*+440*	..	*+380*
Total		5,21,000	1,07,000	2,44,000
	Voted ..	4,40,500	40,000	1,69,000
	Charged	*80,500*	*67,000*	*75,000*
Total—B—Navigation, Embankment and Drainage Works ..		16,67,000	11,76,000	11,88,000
	Voted ..	14,68,000	9,70,000	10,40,000
	Charged	*1,99,000*	*2,06,000*	*1,48,000*
Reserve for Maintenance and Repairs		1,50,000	..	1,50,000
Total—A—Irrigation Works		2,69,000	1,86,000	2,83,000
	Voted ..	2,61,000	1,67,000	2,57,000
	Charged	*8,000*	*19,000*	*26,000*
Total Grant No. 10		20,86,000	13,62,000	16,21,000
	Voted ..	18,79,000	11,37,000	14,47,000
	Charged	*2,07,000*	*2,25,000*	*1,74,000*

IRRIGATION—*concld.*

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
MAJOR HEAD : 19—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.				
F—Financed from Ordinary Revenues.				
F-1—(A) Irrigation works.				
Productive (Damodar Canal)—				
F-1—(*1*) Works ..	New works ..	..	..	..
	Works in progress ..	..	..	..
F-1—(*2*) Establishment ..	Voted ..	..	..	..
	Charged	..	..	..
F-1—(*3*) Tools and plant ..	..	..	..	..
Rounding (Voted)	..	..	..	..
Total A—Irrigation works	..	..	..	..
	Voted ..	..	..	..
	Charged	..	..	..
F-2—(B) Navigation, Embankment and Drainage Works.				
Unproductive—(Calcutta and Eastern Canals, Sunderban Steamer Route, Madaripur Bhil Route and Dredger *Alexandra*, etc.)				
F-2—(*1*) Works ..	New works ..	..	..	..
	Works in progress ..	..	4,000	4,000
F-2—(*2*) Establishment ..	Voted ..	..	2,000	..
	Charged	..	*1,000*	..
F-2—(*3*) Tools and plant ..	..	..	500	..
F-2—(*4*) *Deduct*—Receipts and recoveries on capital account	..	−4,000	−1,500	..
F-2—(*5*) Suspense ..	..	..	..	..
F-2—(*6*) Charges in England	..	..	..	..
F-2—(*7*) Loss or gain by exchange	..	..	..	..
F-2—(*8*) Cost of stores purchased in England	..	..	..	..
For rounding	Voted ..	..	..	..
	Charged	..	..	..
Total—B—Navigation, Embankment and Drainage Works ..		−4,000	6,000	4,000
	Voted ..	−4,000	5,000	4,000
	Charged	..	*1,000*	..
Deduct—Repayment of Capital expenditure charged to Ordinary Revenue :—				
Irrigation Works ..	..	..	..	..
Navigation, Embankment and Drainage Works	..	..	..	..
Net amount charged to Ordinary Revenues—				
Irrigation Works ..	Voted ..	..	..	..
	Charged	..	..	..
Navigation, Embankment and Drainage Works	Voted ..	..	..	..
	Charged	..	..	..
Net Total	Voted ..	..	..	..
	Charged	..	..	..
Total Grant No. 10 ..		−4,000	6,000	4,000
	Voted ..	−4,000	5,000	4,000
	Charged	..	*1,000*	..

GRANT No. 11

Interest on Ordinary Debt

(Head of Account:—22—Interest on Debt and other obligations)

Voted Rs. 1,000 *Charged Rs. 15,41,000*

Total Rs. 15,42,000

Abstract Account

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
A—INTEREST ON ORDINARY DEBT—RUPEE DEBT.				
Interest on Loans taken from the Central Government (*Charged*) ..		..	..	*90,000*
B—INTEREST ON UNFUNDED DEBT—STATE PROVIDENT FUNDS.				
Interest on General Provident Fund (*Charged*)		*15,03,000*	*14,42,000*	*14,40,000*
Interest on I. C. S. Provident Fund (*Charged*)		*93,000*	*86,000*	*78,000*
Interest on I. C. S. (Non-European Members) Provident Fund (*Charged*)		*8,000*	*7,000*	*6,900*
Interest on Contributory Provident Fund (*Charged*)		*63,000*	*60,000*	*50,000*
Interest on other Miscellaneous Provident Funds (*Charged*)—				
(*i*) Interest on Forest officers Provident Fund ..		*1,000*	*1,000*	*8,100*
(*ii*) Interest on non-pensionable officers Provident Fund		*6,000*	*5,000*	
C—INTEREST ON OTHER OBLIGATIONS.				
Miscellaneous	Voted ..	1,000	1,000	1,000
	Charged	*3,000*	*3,000*	*3,000*
	Total Grant No. 11 ..	16,78,000	16,05,000	16,77,000
	Voted ..	1,000	1,000	1,000
	Charged	*16,77,000*	*16,04,000*	*16,76,000*
D.—TRANSFERS TO OTHER ACCOUNTS.				
Deduct—(1) Interest transferred to Commercial departments—				
(a) Irrigation Department (*Charged*)		..	*22,66,000*	*22,73,000*
(b) Forest Department (*Charged*)		..	..	*1,000*
Deduct—(2) Interest portion of equated payments on account of commuted value of pensions (*Charged*)		*1,36,000*	*1,44,000*	*1,58,000*
	Total ..	−1,36,000	−24,10,000	−24,32,000
	Net Total ..	15,42,000	−8,05,000	−7,55,000
	Voted ..	1,000	1,000	1,000
	Charged	*15,41,000*	*—8,06,000*	*−7,56,000*

GRANT No. 12

General Administration

—General Administration

(Head of Account:—25—General Administration —General Administration)

Voted Rs. 1,14,08,000 *Charged Rs. 37,27,000*

Total Rs. 1,51,35,000

II—Abstract Account

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.
A—Heads of Provinces (including Governor and Ministers).			
A(1)—Salary of the Governor (*Charged*)	*1,20,000*	*1,20,000*	*1,20,000*
A(2)—Sumptuary allowances of Governor (*Charged*)	*25,000*	*25,000*	*25,000*
A(3)—Staff and Household of Governor—			
A(3)-1—Pay of officers .. .. .. *Charged* ..	*94,400*	*83,900*	*83,600*
A(3)-2—Pay of establishment .. *Charged* ..	*1,11,400*	*1,06,600*	*1,08,800*
A(3)-3—Allowances, honoraria, etc. .. .. *Charged* ..	*30,700*	*29,400*	*31,200*
A(3)-4—Contingencies .. .. .. *Charged* ..	*1,35,237*	*1,14,900*	*1,12,700*
A(3)-5—Grants-in-aid—Contributions .. .. *Charged* ..	*1,800*	*1,200*	*1,800*
For rounding .. .. *Charged* ..	*—37*	..	..
Total A(3) .. *Charged* ..	*3,73,500*	*3,36,000*	*3,38,100*
A(4)—Secretarial staff of Governor—			
A(4)-1—Pay of officers .. .. .. *Charged* ..	*34,700*	*31,800*	*31,800*
A(4)-2—Pay of establishment .. .. *Charged* ..	*36,600*	*27,000*	*24,300*
A(4)-3—Allowances, honoraria, etc. .. .. *Charged* ..	*13,368*	*9,500*	*7,700*
A(4)-4—Contingencies .. .. .. *Charged* ..	*10,500*	*8,300*	*5,800*
For rounding .. .. *Charged* ..	*—168*	..	..
Total A(4) .. *Charged* ..	*95,000*	*76,600*	*69,600*
A(5)—Expenditure from contract allowance (*Charged*) ..	*1,00,000*	*1,00,000*	*1,00,000*
A(6)—Tour expenses (*Charged*)	*90,000*	*90,000*	*90,000*
Total Governor (*Charged*) **A(1) to A(6)** ..	*8,03,500*	*7,47,600*	*7,42,700*

II—ABSTRACT ACCOUNT—*contd.*

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
A(7)—Executive Council	Voted	..	11,700	11,000
	Charged	..	*10,700*	*11,000*
A(8)—Ministers—				
A(8)-1—Pay of officers	Voted	9,840	16,000	16,000
	Charged	*3,36,000*	*2,96,000*	*2,86,000*
A(8)-2—Pay of establishment	Voted	11,952	9,000	7,900
A(8)-3—Allowances, honoraria, etc.	Voted	9,048	9,000	9,500
	Charged	*60,000*	*50,000*	*25,000*
A(8)-4—Contingencies	Voted	25,720	27,000	16,300
For rounding	Voted	+440	..	+300
	Charged	..	..	..
	Total A(8)	4,53,000	4,07,000	3,61,000
	Voted	57,000	61,000	50,000
	Charged	*3,96,000*	*3,46,000*	*3,11,000*
B. LEGISLATIVE BODIES.				
B(1)—Provincial Legislative Assembly—				
B(1)-1—Pay of officers	Voted	4,84,000	4,39,400	43,450
	Charged	..	..	..
B(1)-2—Pay of establishment	Voted	62,000	43,000	34,600
B(1)-3—Allowances, honoraria, etc.	Voted	5,01,800	5,01,100	1,53,100
	Charged	..	..	..
B(1)-4—Contingencies	Voted	39,402	24,500	25,200
B(1)-5—Lump provision for increased staff	Voted	..	..	8,000
For rounding	Voted	—202	..	—350
	Charged	..	..	..
	Total B(1)	10,87,000	10,08,000	2,64,000
	Voted	10,87,000	10,08,000	2,64,000
	Charged	..	..	..
B(2)—Provincial Legislative Council—				
B(2)-1—Pay of officers	Voted	1,63,600	1,36,000	23,133
	Charged	..	..	..
B(2)-2—Pay of establishment	Voted	13,300	7,700	4,371
B(2)-3—Allowances, honoraria, etc.	Voted	64,100	54,300	20,094
	Charged	..	..	..
B(2)-4—Contingencies	Voted	3,600	4,000	2,636
For rounding	Voted	+400	..	+266
	Charged	..	..	..
	Total B(2)	2,45,000	2,02,000	50,500
	Voted	2,45,000	2,02,000	50,500
	Charged	..	..	..
B(3)—Legislative Council Department	*Charged*	..	*4,300*	*3,500*

II—ABSTRACT ACCOUNT—*contd.*

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
B (4)—Elections for Legislatures ..	**Voted** ..	**20,000**	**88,000**	**45,000**
	Charged ..	..	*16,000*	..
C—Secretariat and Headquarters Establishment.				
C (1)—Civil Secretariat—				
C (1)-1—Pay of officers	**Voted** ..	**2,22,190**	**1,78,600**	**1,69,410**
	Charged ..	*5,59,000*	*5,43,300*	*5,12,498*
C (1)-2—Pay of establishment ..	**Voted** ..	**10,96,672**	**9,42,000**	**9,56,17**
C (1)-3—Allowances, honoraria, etc. ..	**Voted** ..	**57,570**	**53,820**	**39,840**
	Charged ..	*40,800*	*29,200*	*27,000*
C (1)-4—Contract contingencies ..	**Voted** ..	**785**	**800**	**785**
C (1)-5—Other contingencies ..	**Voted** ..	**1,02,530**	**70,380**	**63,980**
C (1)-6—Grants-in-aid, contributions, etc.	*Charged* ..	..	..	..
C (1)-7—Rural Development Commissioner	**Voted** ..	**2,500**	**21,900**	**19,300**
	Charged ..	..	*2,800*	*1,000*
C (1)-8—Establishment charges payable to other Governments, Departments, etc. ..	**Voted** ..	**2,200**	**2,200**	**3,000**
C (1)-9—*Deduct*—Recoveries from Central Government on account of share cost of the Bengal Secretariat.	**Voted** ..	**11,000**	**9,000**	**17,200**
	Charged ..	*3,000*	*3,000*	*7,800*
For rounding	**Voted** ..	**+353**	..	**+9**
	Charged ..	..	..	*+2*
	Total C (1) ..	**20,70,600**	**18,33,000**	**17,68,000**
	Voted ..	**14,73,800**	**12,60,700**	**12,35,300**
	Charged ..	*5,96,800*	*5,72,300*	*5,32,700*
C (2)—Public Service Commission—				
C (2)-1—Pay of officers	*Charged* ..	*96,000*	*79,600*	*80,000*
C (2)-2—Pay of establishment ..	*Charged* ..	*11,120*	*4,800*	*4,600*
C (2)-3—Allowances, honoraria, etc. ..	*Charged* ..	*14,150*	*600*	*690*
C (2)-4—Contingencies	*Charged* ..	*7,500*	*3,500*	*2,800*
For rounding ..	*Charged* ..	*+230*	..	
	Total C(2) (*Charged*) ..	*1,29,000*	*88,500*	*88,000*
C (3)—Board of Revenue—				
C (3)-1—Pay of officers	**Voted** ..	..	..	**100**
	Charged ..	*69,400*	*70,400*	*68,200*
C (3)-2—Pay of establishment ..	**Voted** ..	**73,800**	**73,000**	**71,975**
	Charged ..	..	..	..
C (3)-3—Allowances, honoraria, etc. ..	**Voted** ..	**2,000**	**1,800**	**2,000**
	Charged ..	*5,700*	*3,600*	*3,700*
C (3)-4—Contract contingencies ..	**Voted** ..	**800**	**1,400**	**1,600**
C (3)-5—Other contingencies	**Voted** ..	**2,700**	**2,300**	**2,300**
For rounding ..	**Voted** ..	**—300**	..	**+325**
	Charged ..	*—100*	..	..
	Total C (3) ..	**1,54,000**	**1,52,500**	**1,50,200**
	Voted ..	**79,000**	**78,500**	**78,300**
	Charged ..	*75,000*	*74,000*	*71,900*
C (4)—Local Fund Audit Establishment ..	**Voted** ..	**2,86,000**	**2,88,000**	**3,03,000**
	Charged ..	..	..	..

II—ABSTRACT ACCOUNT—*contd.*

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
D—Commissioners.				
D-1—Pay of officers	Voted ..	1,300	30,300	36,000
	Charged ..	*1,78,700*	*1,56,500*	*1,44,000*
D-2—Pay of establishment	Voted ..	1,90,800	1,88,500	1,91,700
D-3—Allowances, honoraria, etc. ..	Voted ..	7,200	8,200	8,300
	Charged ..	*16,600*	*14,500*	*15,200*
D-4—Contract contingencies	Voted ..	17,600	17,600	17,000
D-5—Other contingencies	Voted ..	13,700	13,000	13,300
For rounding ..	Voted ..	+200	..	+100
	Charged ..	..	..	..
Total D ..		4,26,100	4,28,600	4,25,600
	Voted ..	2,30,800	2,57,600	2,66,400
	Charged ..	*1,95,300*	*1,71,000*	*1,59,200*
E—District Administration.				
E (1)—General Establishment—				
E (1)-1—Pay of officers	Voted ..	30,30,000	29,30,000	31,35,000
	Charged ..	*8,50,000*	*8,20,000*	*7,65,000*
E (1)-2—Pay of establishment	Voted ..	19,32,804	19,19,600	19,18,900
	Charged ..	*24,000*	*23,000*	*22,600*
E (1)-3—Allowances, honoraria, etc. ..	Voted ..	6,22,250	6,08,400	6,12,500
	Charged ..	*1,25,600*	*1,20,600*	*1,31,108*
E (1)-4—Contract contingencies ..	Voted ..	3,83,000	3,88,800	3,83,800
	Charged ..	*4,000*	*4,000*	*4,000*
E (1)-5—Other contingencies	Voted ..	8,92,776	8,84,000	9,05,872
	Charged	*6,796*	*4,400*	*1,300*
E (1)-6—Grants-in-aid, contributions, etc. ..	Voted ..	..	42,000	42,000
	Charged ..	*1,200*	*1,000*	*1,200*
E (1)-7—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc	Voted ..	..	27,400	26,400
E (1)-8—Losses	Voted ..	..	..	..
For rounding ..	Voted ..	+170	..	−172
	Charged ..	*−96*		*−8*
Total E(1) ..		78,72,500	77,18,400	78,96,700
	Voted ..	68,61,000	67,45,400	69,71,500
	Charged	*10,11,500*	*9,73,000*	*9,25,200*

II—Abstract Account—*concld.*

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
E(2)—Subdivisional Establishment—				
E(2)-1—Pay of establishment	Voted ..	6,00,000	5,97,300	5,93,140
	Charged	*3,800*	*3,800*	*4,000*
E(2)-2—Allowances, honoraria, etc. ..	Voted ..	34,000	34,000	31,000
	Charged	*500*	*500*	*500*
E(2)-3—Losses	Voted ..	..	..	..
For rounding ..	Voted ..	−300	..	−140
	Charged	..	..	..
Total E(2)	..	6,38,000	6,35,600	6,28,500
	Voted ..	6,34,000	6,31,300	6,24,000
	Charged	*4,000*	*4,300*	*4,500*
E(3)—Other Establishment	Voted ..	65,300	12,91,900	17,07,300
	Charged	*400*	*18,000*	*20,400*
F—Works	Voted ..	..	..	..
	Charged	..	..	..
G—Miscellaneous—				
G(1)—Discretionary grant by Heads of provinces, etc.	Voted ..	1,05,500	1,05,500	1,05,500
	Charged	*500*	*500*	*500*
G(2)—Miscellaneous	Voted ..	18,000	18,000	19,200
	Charged	*1,200*	*2,000*	..
H—Charges in England—				
A—Secretary of State for India—				
A(1)—Payments to His Majesty's Exchequer towards expenses of the department of Secretary of State for India (Voted)	..	..	..	..
A(2)—Other items	Voted ..	11,280	10,000	8,000
	Charged	*20,000*	*48,600*	*59,800*
A(3)—Loss or gain by exchange	Voted ..	..	..	..
	Charged	..	..	..
B—High Commissioner for India—				
B(1)—Salaries and expenses of High Commissioner's Department.	Voted ..	88,720	88,700	80,680
	Charged	..	..	..
B(2)—Other items	Voted ..	33,560	16,700	33,360
	Charged	*4,93,920*	*5,54,200*	*5,24,400*
B(3)—Loss or gain by exchange	Voted ..	..	..	..
	Charged	..	..	..
Total—H	..	6,47,480	7,18,200	7,06,240
	Voted ..	1,33,560	1,15,400	1,22,040
	Charged	*5,13,920*	*6,02,800*	*5,84,200*
Lump provision for reorganisation of Establishments of Commissioners', District and Subdivisional offices	Voted ..	1,12,000	..	..
For rounding ..	Voted ..	+40	..	−40
	Charged	*−120*	..	*+200*
Total Grant No. 12	..	1,51,35,000	1,57,94,000	1,53,08,000
	Voted ..	1,14,08,000	1,21,63,000	1,18,53,000
	Charged	*37,27,000*	*36,31,000*	*34,55,000*

III—DETAILED ACCOUNT NO. 25A(1) AND (2).—SALARY AND SUMPTUARY ALLOWANCE OF GOVERNOR.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.
A(1)—Salary of the Governor (*Charged*)	*1,20,000*	*1,20,000*	*1,20,000*
A(2)—Sumptuary allowance of the Governor (*Charged*) ..	*25,000*	*25,000*	*25,000*

III—DETAILED ACCOUNT NO. 25A(3).—STAFF AND HOUSEHOLD OF GOVERNOR.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
STAFF AND HOUSEHOLD OF THE GOVERNOR.				
Summary.				
(*a*) **Military Secretary**	*Charged*	*1,13,500*	*1,13,000*	*1,16,000*
(*b*) **Surgeon**	*Charged*	*27,000*	*11,800*	*12,400*
(*c*) **Band**	*Charged*	*49,500*	*46,200*	*46,300*
(*d*) **Bodyguard**	*Charged*	*96,000*	*96,000*	*96,400*
(*e*) **Maintenance of furnishings of official residences** ..	*Charged*	*87,437*	*69,000*	*67,000*
For rounding ..	*Charged*	+*63*	..	..
Total	(*Charged*)	*3,73,500*	*3,36,000*	*3,38,100*

III—Detailed Account No. 25A(3).—Staff and Household of Governor—*contd.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		(*a*) **Military Secretary** (*Charged*).			
A (3)-1—Pay of officers	1	Military Secretary	18,400	18,400	18,400
	5	Aide-de-Camp	41,800	41,700	41,700
		Total pay of officers ..	60,200	60,100	60,100
A (3)-2—Pay of establishment.		Clerks	17,000	16,100	17,600
		Servants	7,700	7,500	7,800
		Temporary establishment ..	400	400	400
		Total pay of establishment ..	25,100	24,000	25,800
A (3)-3—Allowances, honoraria, etc.		Travelling allowance	13,000	13,000	14,000
		Hill and Dacca allowances	3,300	3,000	3,300
		House-rent and other allowances ..	1,900	1,900	1,900
		Cost of passages granted under Superior Civil Services Rules, 1924 ..	..	..	..
		Total allowances, honoraria, etc. ..	18,200	17,900	19,200
A (3)-4—Contingencies		Postage and telegram charges	1,900	1,900	1,900
		Inland transport charges of motor-cars ..	..	1,000	800
		Purchase of books	..	..	..
		Office expenses and Miscellaneous ..	7,500	7,500	7,000
		Total contingencies ..	9,400	10,400	9,700
A (3)-5—Grants-in-aid, contributions, etc.		Contribution for passages of officers transferred to and from other Governments, Departments, etc.	600	600	1,200
		For rounding	..	..	..
		Total Military Secretary (*Charged*) ..	*1,13,500*	*1,13,000*	*1,16,000*

III—DETAILED ACCOUNT NO. 25A(3).—STAFF AND HOUSEHOLD OF GOVERNOR—*contd.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		(*b*) **Surgeon to H. E. the Governor** (*Charged*).			
A (3)-1—Pay of officers.	1	Surgeon ..	11,400	..	..
	1	Military Assistant Surgeon including staff allowance (550) ..	6,600	6,600	6,600
		Total pay of officers ..	18,000	6,600	6,600
A (3)-2—Pay of establishment.	1	Compounder (40—50)	600	600	600
	3	Servants (15-19)	600	600	600
		Total pay of establishment ..	1,200	1,200	1,200
A (3)-3—Allowances, honoraria, etc.		Travelling allowance	2,200	1,000	1,000
		Hill and Dacca allowances ..	400	400	500
		House-rent and other allowances ..	1,700	100	100
		Total allowances, honoraria, etc. ..	4,300	1,500	1,600
A (3)-4—Contingencies.		Medicines and hospital requirements	2,500	2,000	2,500
		Office expenses and miscellaneous	500	500	500
		Total contingencies ..	3,000	2,500	3,000
A (3)-5—Grants-in-aid, contributions, etc.		Contribution for passages ..	600	..	..
		For rounding ..	—100	..	..
		Total Surgeon to H. E. the Governor (*Charged*)	*27,000*	*11,800*	*12,400*
		(*c*) **Band Establishment** (*Charged*).			
A (3)-2—Pay of establishment.		Pay of establishment			
		Allowances, honoraria	49,500	46,200	46,300
		Contingencies			
		For rounding ..		..	..
		Total Band Establishment (*Charged*)	*49,500*	*46,200*	*46,300*

III—Detailed Account No. 25A (3).—Staff and Household of Governor—*concld.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		(*d*) **Bodyguard Establishment** (*Charged*).			
A (3)-1—Pay of officers		Pay of officers	16,200	17,200	16,900
A (3)-2—Pay of establishment.		Pay of establishment ..	35,600	35,200	35,500
A (3)-3—Allowances, honoraria, etc.		Allowances	8,200	10,000	10,400
A (3)-4—Contingencies		Contingencies	35,400	33,000	33,000
A (3)-5—Grants-in-aid, contributions, etc.		Contributions for passages ..	600	600	600
		For rounding		..	..
		Total—Bodyguard Establishment (*Charged*).	*96,000*	*96,000*	*96,400*
		(*e*) **Maintenance of furnishing of official residences** (*Charged*).			
A(3)-4—Contingencies.	..	Furniture and carpets	12,400	12,400	12,400
		Curtains and covers	10,937	8,600	6,600
		Other equipments	14,100	24,000	24,000
		Provision for the increase of the maintenance grant ..	..	..	..
		Renewal of furniture and carpets	50,000	24,000	24,000
		Other contingent charges		..	..
		Total ..	87,437	69,000	67,000
		Total—Maintenance of furnishings of official residences (*Charged*) ..	*87,437*	*69,000*	*67,000*

III—DETAILED ACCOUNT No. 25A (4)—SECRETARIAL STAFF OF GOVERNOR.

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		DETAILS.			
		Secretarial staff of Governor (*Charged*).			
A(4)-1—Pay of officers	1	Secretary	24,200	23,200	23,200
	1	Assistant Secretary	10,500	8,600	8,600
		Total—Pay of officers ..	34,700	31,800	31,800
A(4) 2—Pay of establishment.	11	Clerks (500 and less) ..	34,000	24,400	22,000
	11	Servants (30 and less) ..	2,400	2,100	2,100
		Temporary establishment ..	200	500	200
		Total—Pay of establishment ..	36,600	27,000	24,300
A(4)-3—Allowances, honoraria, etc.		Travelling allowance ..	5,800	5,000	4,800
		Hill and Dacca allowances ..	4,000	2,900	2,800
		House-rent and other allowances ..	3,568	1,600	100
		Cost of passages granted under Superior Civil Services Rules, 1924.	..	..	..
		Total—Allowances, honoraria, etc.	13,368	9,500	7,700
A(4)-4—Contingencies	..	Postage and telegram charges ..	4,500	4,000	2,500
		Subscription to the Indian News Agency telegrams	2,000	2,000	2,000
		Purchase of books	..	..	..
		Office expenses and miscellaneous	4,000	2,300	1,300
		Total—Contingencies ..	10,500	8,300	5,800
		For rounding	−168	..	..
		Total—Secretarial staff of Governor (*charged*).	*95,000*	*76,600*	*69,600*

III—Detailed Account No. 25A(5)—Expenditure from contract allowance.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.
Charged.			
Motor-car charges, including insurance			
Other contingent charges, including wages and liveries of household and other servants			
Total (*Charged*) ..	*1,00,000*	*1,00,000*	*1,00,000*

III—Detailed Account No. 25A(6)—Tour Expenses.

TOUR EXPENSES.			
Maintenance and repairs of camp equipment and pay of tent-pitchers and camp menials			
Railway freight on tents, heavy goods, horses, etc., in connection with tours			
Carriage of goods and cost of special trains for carriage of heavy goods and stable between Government Houses			
Reserved accommodation for members of the Governor's family ..			
Special trains and haulage of saloon carriages			
Cart and coolie hire on tour			
Cart and coolie hire during transfer between Government Houses ..			
Saddle, horses and carriages on tour			
Payment and presents for services rendered on tour			
Railway fare and carriage of household while on tour			
Railway fare and carriage of household while in transit between Government Houses			
Purchase and upkeep of motor-cars and motor lorries			
Miscellaneous			
For rounding			
Total (*Charged*) ..	*90,000*	*90,000*	(*a*) *90,000*

	Rs.
(*a*) Land Tour ..	78,850
Maintenance of Saloon ..	11,150
Total ..	90,000

III—DETAILED ACCOUNT No. 25A(8).—MINISTERS.

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
A(8)-1—Pay of officers.	11	Ministers .. .. Voted ..	..	16,000	16,000
		Charged..	*3,36,000*	*2,96,000*	*2,86,000*
	1	Other Gazetted Officer (Voted) ..	9,840	..	..
		Total—Pay of officers ..	3,45,840	3,12,000	3,02,000
		Voted ..	9,840	16,000	16,000
		Charged..	*3,36,000*	*2,96,000*	*2,86,000*
A(8)-2—Pay of establishment.	5	Temporary establishment ..	2,952	1,000	..
	48	Servants	9,000	8,000	7,900
		Total—Pay of establishment (voted)	11,952	9,000	7,900
A(8)-3—Allowances, honoraria, etc.		Travelling allowance .. Voted ..	7,500	7,500	7,500
		Charged..	*60,000*	*50,000*	*25,000*
		Hill allowance	1,100	1,100	1,000
		House-rent and other allowances ..	448	400	1,000
		Total—Allowances, honoraria, etc.	69,048	59,000	34,500
		Voted ..	9,048	9,000	9,500
		Charged..	*60,000*	*50,000*	*25,000*
A(8)-4—Contingencies.		Hill journey charges	20	..	20
		Purchase of books, etc. ..	2,500	2,500	1,000
		Office expenses and miscellaneous	23,200	24,500	15,280
		Total—Contingencies ..	25,720	27,000	16,300
		For rounding Voted ..	+440	..	+300
		Charged..	..	..	..
		Total Ministers	**4,53,000**	**4,07,000**	**3,61,000**
		Voted ..	**57,000**	**61,000**	**50,000**
		Charged..	*3,96,000*	*3,46,000*	*3,11,000*

III—Detailed Account No. 25B(1).—Provincial Legislative Assembly.

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		Provincial Legislative Assembly.			
B(1)-1—Pay of officers.	2	Speaker and Deputy Speaker (Voted)	27,000	27,000	30,250
	237	Salary of members (Voted) ..	4,28,000	3,93,000	..
	4	Other gazetted officers (Voted) .. (Secretary—Rs. 1,000—50/2—1,500. First Assistant Secretary—Rs. 275—850 *plus* S. P. Rs. 100 or Rs. 500—50/2—850. Second Assistant Secretary—Rs. 350—25/2—500—50/2—650. Registrar—Rs. 250—25/2—525.)	29,000	16,000	13,200
		Officer on special duty (Voted) ..	..	3,400	..
		Total—Pay of officers ..	4,84,000	4,39,400	43,450
B(1)-2—Pay of establishment.	42	Council reporters, caretaker and clerks.	52,000	37,000	30,000
	35	Servants	8,000	5,400	4,400
		Leave salaries	..	..	..
		Temporary establishment ..	2,000	600	200
		Total—Pay of establishment ..	62,000	43,000	34,600
B(1)-3—Allowances, honoraria, etc.		Travelling allowance—			
		Voted	5,00,000	5,00,000	1,52,000
		Charged	..	..	..
		House-rent and other allowances ..	900	600	600
		Hill allowance	900	500	500
		Total—Allowances, honoraria, etc.	5,01,800	5,01,100	1,53,100
B(1)-4—Contingencies.		Postage and telegram charges ..	2,500	2,000	2,800
		Rents, rates and taxes ..	1,200	1,200	1,200
		Purchase of books, etc. ..	7,500	1,300	1,200
		Office expenses and Miscellaneous..	28,202	20,000	20,000
		Total—Contingencies ..	39,402	24,500	25,200
		Lump provision for increased staff (Voted).	..	..	8,000
		For rounding—			
		Voted	−202	..	−350
		Charged	..	..	..
		Total—Provincial Legislative Assembly.	**10,87,000**	**10,08,000**	**2,64,000**
		Voted	**10,87,000**	**10,08,000**	**2,64,000**
		Charged	..	..	..

III—Detailed Account No. 25B(2)—Provincial Legislative Council.

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		Provincial Legislative Council.			
B(2)-1—Pay of officers	2	President and Deputy President (voted).	26,000	20,000	18,333
	3	Other gazetted officers (voted) .. (Secretary—Rs. 1,000—50/2—1,500. Assistant Secretary—Rs. 500—50/2—850. Registrar—Rs. 250—525.)	26,000	14,000	4,800
	62	Members (Voted)	1,11,600	1,02,000	..
		Total Pay of officers ..	1,63,600	1,36,000	23,133
B(2)-2—Pay of establishment.	15	Clerks	10,000	5,500	3,540
	16	Servants	3,000	2,000	831
		Temporary establishment ..	300	200	..
		Total—Pay of establishment (voted)	13,300	7,700	4,371
B(2)-3—Allowances, honoraria, etc.		Travelling allowance—			
		Voted	63,000	54,000	20,000
		Charged	..	..	..
		House-rent and other allowances—			
		Voted	600	200	94
		Charged	..	..	..
		Hill allowance	500	100	..
		Total—Allowances, honoraria, etc. ..	64,100	54,300	20,094
B(2)-4—Contingencies	..	Postage and telegram charges ..	600		
		Rent, rates and taxes	..		..
		Purchase of books, etc. ..	500		..
		Office expenses and miscellaneous ..	2,500	4,000	2,636
		Total—Contingencies ..	3,600	4,000	2,636
		For rounding—			
		Voted	+400	..	+266
		Charged	..	..	..
		Total—Provincial Legislative Council	**2,45,000**	**2,02,000**	**50,500**
		Voted ..	**2,45,000**	**2,02,000**	**50,500**
		Charged	..	..	..

III—Detailed Account No. 25C(1).—Civil Secretariat.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
C (1) Civil Secretariat.		Rs.	Rs.	Rs.
Summary.				
Pay of officers and establishment—				
Home and Judicial Department	Voted ..	3,49,800	3,54,200	3,40,400
	Charged..	*1,74,600*	*1,78,000*	*1,81,200*
Judicial Department	Voted ..	..	..	33,600
Finance Department	Voted ..	2,56,400	2,53,300	2,40,800
	Charged..	*79,200*	*85,000*	*80,123*
Communications and Works and Commerce and Labour Departments.	Voted ..	..	48,600	52,255
	Charged..	..	*66,000*	*51,275*
Department of Public Health and Local Self-Government.	Voted ..	1,16,900	1,08,300	1,01,100
	Charged..	*33,000*	*33,000*	*33,000*
Revenue and Forest-Excise Department ..	Voted ..	1,14,200	1,17,300	1,15,300
	Charged..	*41,300*	*54,600*	*37,000*
Department of Agriculture and Industries and Co-operative Credit and Rural Indebtedness.	Voted ..	..	65,900	66,000
	Charged..	..	*55,600*	*55,600*
Department of Agriculture and Industries ..	Voted ..	59,800	..	..
	Charged..	*72,800*	..	..
Department of Co-operative Credit and Rural Indebtedness.	Voted ..	38,000	..	..
	Charged	*21,800*	..	..
Education Department	Voted ..	65,000	64,000	63,400
	Charged..	*33,000*	*33,000*	*33,000*
Allowances, honoraria, etc., and contingencies ..	Voted ..	1,05,700	1,11,000	90,820
	Charged..	*32,500*	*27,300*	*23,400*
(Excluding Communication and Works, Commerce and Labour, Legislative Departments, Translator's and Librarian's Departments, Ambulance Aeroplane charges and Rural Development Commissioner.)				
Total—Pay of officers, pay of establishment, allowances, honoraria, and contingencies.		15,94,000	16,55,100	15,98,273
	Voted ..	11,05,800	11,22,600	11,03,675
	Charged..	*4,88,200*	*5,32,500*	*4,94,598*
Pay of officers, establishment, allowances and contingencies—				
Department of Commerce and Labour	Voted ..	70,900	..	..
	Charged	*45,900*	..	..
Department of Communication and Works (Communication and Buildings).	Voted ..	1,28,400	..	..
	Charged	*35,300*	..	..
Department of Communication and Works (Irrigation)	Voted ..	42,300	..	..
	Charged	..	..	..
Legislative Department	Voted ..	61,200	55,000	57,500
	Charged..	*30,400*	*40,000*	*44,900*
Translator's Department (voted)		45,000	43,800	44,200
C(1)-5—Ambulance Aeroplane charges (voted) ..		5,000	5,000	5,000
C(1)-7—Rural Development Commissioner ..	Voted ..	2,500	21,900	19,300
	Charged..	..	*2,800*	*1,000*
Librarian's Department (voted)		21,500	19,200	19,800
Establishment charges payable to other Governments, Departments, etc. (voted).		2,200	2,200	3,000
For rounding	Voted ..	..	..	+25
	Charged..	..	..	*+2*
Deduct—Recoveries from the Central Government on account of share cost of the Bengal Secretariat.	Voted ..	11,000	9,000	17,200
	Charged..	*3,000*	*3,000*	*7,800*
Total Civil Secretariat		**20,70,600**	**18,33,000**	**17,68,000**
	Voted ..	**14,73,800**	**12,60,700**	**12,35,300**
	Charged..	*5,96,800*	*5,72,300*	*5,32,700*

III—DETAILED ACCOUNT NO. 25C(1)—CIVIL SECRETARIAT—*contd.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		Home and Judicial Departments.			
C(1)-1—Pay of officers	1	Secretary (*Charged*)	*45,000*	*45,000*	*45,000*
		Other gazetted officers—			
	2	Voted	19,000	19,500	9,200
	4	*Charged*	*80,600*	*89,000*	*84,200*
		Officers on special duty—			
		Voted	17,800	8,700	15,000
		Charged	*49,000*	*44,000*	*52,000*
		Total Pay of officers	2,11,400	2,06,200	2,05,400
		Voted	36,800	28,200	24,200
		Charged	*1,74,600*	*1,78,000*	*1,81,200*
C(1)-2—Pay of establishment.	150	Clerks (600 and less)	2,37,000	2,35,000	2,22,600
	41	Servants (32 and less)	9,240	9,000	7,800
		Temporary establishment ..	66,760	82,000	85,800
		Total—Pay of establishment (Voted)	3,13,000	3,26,000	3,16,200
		For rounding—			
		Voted	..	..	..
		Charged	..	..	..
		Total—Home and Judicial Departments.	**5,24,400**	**5,32,200**	(*a*) **5,21,600**
		Voted ..	**3,49,800**	**3,54,200**	**3,40,400**
		Charged ..	*1,74,600*	*1,78,000*	*1,81,200*

(*a*) Excludes Judicial Department.

III—DETAILED ACCOUNT NO. 25C(1)—CIVIL SECRETARIAT—*contd.*

	Number 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		Judicial Department.			
C(*1*)-*1*—*Pay of officers*		Secretary (*Charged*)			..
		Other gazetted officers—			
		Voted			9,000
		Charged			..
		Officers on special duty—			
		Voted			..
		Charged			..
		Total Pay of officers			9,000
		Voted			9,000
		Charged			..
C(1)-2—Pay of establishment.		Clerks (600 and less)			23,400
		Servants (32 and less)			1,200
		Temporary establishment ..			..
		Total—Pay of establishment (Voted)			24,600
		For rounding—			
		Voted			..
		Charged			..
		Total—Judicial Department ..			**33,600**
		Voted ..			**33,600**
		Charged ..			..

III—DETAILED ACCOUNT No. 25C(1)—CIVIL SECRETARIAT—*contd.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		Finance Department.			
C(1)-1—Pay of officers	1	Secretary (*Charged*)	*33,000*	*33,000*	*33,000*
		Other gazetted officers—			
	2	Voted	19,200	35,000	20,600
	2	*Charged*	*36,200*	*22,000*	*37,900*
		Officers on special duty—			
		Voted	..	..	..
		Charged	*10,000*	*30,000*	*9,223*
		Total—Pay of officers ..	98,400	1,20,000	1,00,723
		Voted ..	19,200	35,000	20,600
		Charged ..	*79,200*	*85,000*	*80,123*
C(1)-2—Pay of establishment.	117	Clerks (600 and less)	2,25,520	2,03,000	2,12,000
	24	Servants (32 and less) ..	6,500	6,300	5,200
		Temporary establishment ..	5,160	9,000	3,000
		Total—Pay of establishment (Voted)	2,37,180	2,18,300	2,20,200
		For rounding—			
		Voted	+20	..	..
		Charged	..	..	..
		Total—Finance Department ..	**3,35,600**	**3,38,300**	**3,20,923**
		Voted ..	**2,56,400**	**2,53,300**	**2,40,800**
		Charged ..	*79,200*	*85,000*	*80,123*
		Communication and Works and Commerce and Labour Departments.			
	1	Secretary (*Charged*)		*30,300*	*31,600*
C(1)-1—Pay of officers	1	Labour Commissioner (*Charged*) ..	—	*11,800*	*7,500*
		Other gazetted officers—			
	3	Voted		3,000	6,350
	1	*Charged*		*21,600*	*18,775*
		Officers on special duty—			
		Voted		..	..
		Charged		*2,300*	..
		Total—Pay of officers		69,000	64,225
		Voted ..		3,000	6,350
		Charged ..		*66,000*	*57,875*
		Deduct—Amount recoverable from Irrigation Department on account of 1/5th of the salary of the Secretary, Communication and Works (*Charged*).		..	*6,600*
		Net—Total Pay of Officers— Voted ..		3,000	6,350
		Charged ..		*66,000*	*51,275*

III—Detailed Account No. 25C(1)—Civil Secretariat—*contd.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		Communications and Works and Commerce and Labour Departments.			
C(1)-2—Pay of establishment.	28	Clerks (600 and less)		44,000	43,675
	10	Servants (32 and less)		1,600	2,230
		Temporary establishment ..		..	..
		Total—Pay of establishment (Voted)		45,600	45,905
		For rounding—			
		Voted ..		..	..
		Charged ..		..	..
		Total—Communications and Works and Commerce and Labour Departments.		**1,14,600**	**1,03,530**
		Voted ..		**48,600**	**52,255**
		Charged ..		***66,000***	***51,275***
		Department of Public Health and Local Self-Government.			
C(1)-1—Pay of officers	1	Secretary—			
		Charged	*33,000*	*33,000*	*33,000*
	3	Other gazetted officers (Voted) ..	36,600	29,300	26,100
		Officers on special duty—			
		Voted ..	..	..	..
		Charged ..	..	..	..
		Total—Pay of officers ..	69,600	62,300	59,100
		Voted ..	36,600	29,300	26,100
		Charged ..	*33,000*	*33,000*	*33,000*
C(1) 2—Pay of establishment.	45	Clerks (500 and less) ..	71,000	70,500	71,000
	13	Servants (32 and less) ..	2,900	2,900	2,800
		Temporary establishment ..	6,400	5,600	1,200
		Total—Pay of establishment ..	80,300	79,000	75,000
		For rounding—			
		Voted	..	..	..
		Charged	..	..	..
		Total—Department of Public Health and Local Self-Government.	**1,49,900**	**1,41,300**	**1,34,100**
		Voted	**1,16,900**	**1,08,300**	**1,01,100**
		Charged	*33,000*	*33,000*	*33,000*

III—Detailed Account No. 25C(1)—Civil Secretariat—*contd.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		Revenue and Forest-Excise Departments.			
C(1)-1—Pay of officers	1	Secretary (*charged*)	*33,000*	*33,600*	*33,000*
	1	Other gazetted officer (voted) ..	9,700	9,600	11,400
		Officer on special duty—			
		Voted	..	2,300	..
		Charged	*8,300*	*21,000*	*4,000*
		Total—Pay of officers ..	51,000	66,500	48,400
		Voted	9,700	11,900	11,400
		Charged	*41,300*	*54,600*	*37,000*
C(1)-2—Pay of establishment.	57	Clerks (600 and less)	99,000	97,500	98,000
	16	Servants (32 and less) ..	4,000	3,900	3,900
		Temporary establishment ..	1,500	4,000	2,000
		Total—Pay of establishment ..	1,04,500	1,05,400	1,03,900
		For rounding—			
		Voted	..	..	..
		Charged	..	..	..
		Total—Revenue and Forest-Excise Departments.	**1,55,500**	**1,71,900**	**1,52,300**
		Voted	**1,14,200**	**1,17,300**	**1,15,300**
		Charged	*41,300*	*54,600*	*37,000*

III—DETAILED ACCOUNT NO. 25C(1)—CIVIL SECRETARIAT—*contd.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		Departments of Agriculture and Industries and Co-operative Credit and Rural indebtedness.			
C(I)-1—Pay of officers		Secretary (*charged*)	..	*33,000*	*33,000*
		Other gazetted officers—			
		Voted	..	7,800	7,800
		Charged	..	*22,600*	*22,600*
		Officers on special duty—			
		Voted	..	4,500	2,260
		Charged	..	..	..
		Total—Pay of officers ..	..	67,900	65,660
		Voted	..	12,300	10,060
		Charged	..	*55,600*	*55,600*
C(I)-2—Pay of establishment.		Clerks (500 and less)	..	46,000	52,000
		Servants (32 and less)	..	2,300	2,500
		Temporary establishment ..	..	5,300	1,500
		Total—Pay of establishment ..	..	53,600	56,000
		For rounding—			
		Voted	..	..	−60
		Charged	..	..	..
		Total—Departments of Agriculture and Industries and Co-operative Credit and Rural Indebtedness.	..	**1,21,500**	**1,21,600**
		Voted	..	**65,900**	**66,000**
		Charged	..	*55,600*	*55,600*

III—Detailed Account No. 25C—Civil Secretariat—*contd.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		Departments of Agriculture and Industries.			
C(1)-1—Pay of officers	1	Secretary (*charged*)	*33,000*		
		Other gazetted officers—			
	1	Voted	8,200		
	1	*Charged*	*2,000*		
		Officers on special duty—			
		Voted	3,000		
		Charged	*37,800*		
		Total—Pay of officers ..	84,000		
		Voted	11,200		
		Charged	*72,800*		
C(1)-2—Pay of establishment.	23	Clerks (500 and less)	35,000		
	9	Servants (32 and less) ..	1,900		
		Temporary establishment ..	11,660		
		Total—Pay of establishment ..	48,560		
		For rounding—			
		Voted	+40		
		Charged	..	..	
		Total—Departments of Agriculture and Industries	**1,32,600**		
		Voted	**59,800**		
		Charged	*72,800*		

III—Detailed Account No. 25C (1)—Civil Secretariat—*contd.*

Number. 1938-39.			Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
	Department of Co-operative Credit and Rural Indebtedness.				
	C (1)-1—Pay of officers.				
2	Other Gazetted officers	Voted	8,800		
		Charged	*21,800*		
	Officer on special duty	Voted	..		
		Charged	..		
	Total Pay of officers		30,600		
		Voted	8,800		
		Charged	*21,800*		
	C (1)-2—Pay of establishment.				
5	Clerks (40 to 600)		12,000		
2	Servants (15 to 32)		500		
	Temporary establishment		16,700		
	Total Pay of establishment		29,200		
	For rounding	Voted	..		
		Chared	..		
	Total Department of Co-operative Credit and Rural Indebtedness		**59,800**		
		Voted	38,000		
		Charged	*21,800*		

III—Detailed Account No. 25C(1)—Civil Secretariat—*contd.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		Education Department.			
C(1)-1—Pay of officers	1	Secretary (*charged*)	*33,000*	*33,000*	*33,000*
	1	Other gazetted officers—			
		Voted	9,840	9,400	9,400
		Charged	..	..	..
		Officers on special duty—			
		Voted	..	..	..
		Charged	..	..	..
		Total—Pay of officers ..	42,840	42,400	42,400
		Voted	9,840	9,400	9,400
		Charged	*33,000*	*33,000*	*33,000*
C(1)-2—Pay of establishment.	36	Clerks (500 and less)	52,000	51,500	50,971
	12	Servants (32 and less)	2,800	2,800	2,700
		Temporary establishment ..	300	300	300
		Total—Pay of establishment (voted)	55,100	54,600	53,971
		For rounding—			
		Voted	+60	..	+29
		Charged	..	..	..
		Total—Education Department ..	**98,000**	**97,000**	**96,400**
		Voted	**65,000**	**64,000**	**63,400**
		Charged	*33,000*	*33,000*	*33,000*

III—Detailed Account No. 25C(1)—Civil Secretariat—*contd.*

	Number. 1938-39.		Budget Estimate 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
C(1)-3—Allowances, honoraria, etc.		Travelling allowance—			
		Voted	32,800	34,000	21,900
		Charged	*14,300*	*13,000*	*9,400*
		Hill allowance	14,800	15,000	14,300
		House-rent and other allowances—			
		Voted	2,720	3,000	1,920
		Charged	*10,000*	*8,300*	*8,000*
		Cost of passages granted under Superior Civil Services Rules, 1924 (*Charged*)	*8,000*	*6,000*	*6,000*
		For rounding—			
		Voted	+180	..	..
		Charged	*+200*	..	..
		Total	**83,000**	**79,300**	**61,520**
		Voted	**50,500**	**52,000**	**38,120**
		Charged	*32,500*	*27,300*	*23,400*
C(1)-5—Contingencies		Hill journey charges	200	300	500
		Postage and telegram charges ..	..	..	..
		Purchase of books and periodicals	2,500	4,000	5,000
		Rents, rates and taxes ..	600	600	600
		Office expenses and miscellaneous	49,500	53,000	45,500
		Secretariat Library	1,300	1,100	1,100
		Expenses out of the grant from Central Government for economic development and improvement of rural areas—Wireless transmission in Midnapur (voted) ..	1,100	..	..
		For rounding	..	..	..
		Total Contingencies ..	55,200	59,000	52,700

III—Detailed Account No. 25C(1)—Civil Secretariat—*contd.*

Number. 1938-39.			Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
	C (1) CIVIL SECRETARIAT—*contd.*				
	Department of Commerce and Labour.				
	C-1(1)—Pay of officers.				
3	Other gazetted officers	Voted ..	15,200		
		Charged	*25,000*		
1	Labour Commissioner (*Charged*)		*18,900*		
	Officer on Special duty ..	Voted ..	..		
		Charged			
	Total Pay of officers		59,100		
		Voted ..	15,200		
		Charged	*43,900*		
	C-1(2)—Pay of establishment.				
28	Clerks (40 to 600)		46,000		
10	Servants (15 to 32)		1,800		
	Temporary establishment		..		
	Total pay of establishment		47,800		
	C-1(3)—Allowances, honoraria, etc.				
	Travelling allowance ..	Voted ..	1,500		
		Charged	*1,000*		
	Hill allowance		500		
	House-rent and other allowances ..	Voted ..	300		
		Charged	*1,000*		
	Cost of passages granted under the Superior Civil Services Rules, 1924 (*Charged*)		..		
	For rounding		..		
	Total Allowances, honoraria, etc.		4,300		
		Voted ..	2,300		
		Charged	*2,000*		
	C-1(5)—Contingencies.				
	Hill journey charges		100		
	Postage and telegram charges		..		
	Purchase of books and periodicals		1,500		
	Rents, rates and taxes		..		
	Office expenses and miscellaneous		4,000		
	For rounding		..		
	Total Contingencies		5,600		
	Total Department of Commerce and Labour		1,16,800		
		Voted	70,900		
		Charged	*45,900*		

III.—Detailed Account No. 25C (1)—Civil Secretariat—*contd.*

Number. 1938-39.			Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
	CIVIL SECRETARIAT—*continued.*		Rs.	Rs.	Rs.
	Department of Communication and Works (Communication and Buildings).				
	C-1(1)—Pay of officers.				
1	Secretary (*Charged*)		*33,000*		
1	Other gazetted officers (voted)		10,900		
	Officers on special duty	Voted ..	..		
		Charged	..		
	Total—Pay of officers		43,900		
		Voted ..	10,900		
		Charged	*33,000*		
	C-1(2)—Pay of establishment.				
53	Clerks		81,600		
13	Servants		2,900		
	Temporary establishment		5,950		
	Total—Pay of establishment		90,450		
	C-1(3)—Allowances, honoraria, etc.				
	Travelling allowance ..	Voted ..	1,000		
		Charged	*1,000*		
	Hill allowance		1,000		
	House rent and allowances	Voted ..	..		
		Charged	*1,300*		
	Cost of passage granted under Superior Civil Services Rules, 1924 (*Charged*)		..		
	Total—Allowances, honoraria, etc. ..		4,300		
		Voted ..	2,000		
		Charged	*2,300*		
	C-1(5)—Contingencies.				
	Hill journey charges				
	Postage and telegram charges				
	Purchase of books and periodicals				
	Rents, rates and taxes				
	Office expenses and miscellaneous				
	Total—Contingencies		25,000		
	For rounding (voted)		+50		
	Total—Department of Communication and Works (Communication and Buildings)		1,63,700		
		Voted ..	1,28,400		
		Charged	*35,300*		

III.—DETAILED ACCOUNT NO. 25C (1)—CIVIL SECRETARIAT—*contd.*

Number. 1938-39.			Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
	CIVIL SECRETARIAT—*contd.*				
	Department of Communication and Works (Irrigation).				
	C-1(1)—Pay of officers.				
1	Other gazetted officers (voted)		10,050		
	Officers on special duty	Voted	..		
		Charged	..		
	Total—Pay of officers		10,050		
		Voted	10,050		
		Charged	..		
	C-1(2)—Pay of establishment.				
17	Clerks		24,100		
6	Servants		1,350		
	Temporary establishment		..		
	Total—Pay of establishment		25,450		
	C-1(3)—Allowances, honoraria, etc.				
	Travelling allowance		350		
	Hill allowance		500		
	House-rent and other allowances		..		
	Total—Allowances, honoraria, etc.		850		
	C-1(4)—Contingencies.				
	Hill journey charges		100		
	Postage and telegram charges		30		
	Purchase of books and periodicals		50		
	Rents, rates and taxes		4,510		
	Office expenses and miscellaneous		1,260		
	Total—Contingencies		5,950		
	For rounding (voted)		..		
	Total—Department of Communications and Works (Irrigation)		**42,300**		
		Voted	42,300		
		Charged	..		

III—Detailed Account No. 25C(1)—Civil Secretariat—*contd.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		Legislative Department			
C(1)-1—Pay of officers	1	Secretary (*Charged*)	*24,400*	*24,400*	*27,500*
	1	Officers on special duty— Voted	..	..	..
		Charged	*2,000*	*13,700*	*13,800*
	3	Other gazetted officers (voted) ..	32,000	29,000	30,700
		Total—Pay of officers ..	58,400	67,100	72,000
C(1)-2—Pay of establishment.	10	Clerks (600 and less)	16,052	12,600	13,600
	12	Servants (32 and less) ..	2,700	2,600	2,500
		Temporary establishment ..	3,500	3,500	3,500
		Total—Pay of establishment (voted)	22,252	18,700	19,600
C(1)-3—Allowances, honoraria, etc.		Travelling allowance—			
		Voted	700	700	700
		Charged	*400*	*900*	*1,300*
		Hill allowance	800	800	800
		House-rent and other allowances—			
		Voted	100	100	100
		Charged	*1,400*	*600*	*1,400*
		Cost of passages granted under Superior Civil Services Rules, 1924 (*Charged*).	*2,200*	*400*	*900*
		Total Allowances, honoraria, etc.	5,600	3,500	5,200
C(1)-5—Contingencies		Postage and telegram charges ..	300	800	300
		Purchase of books and periodicals	3,500	3,300	3,500
		Rent, rates and taxes ..	..	..	..
		Office expenses and miscellaneous	1,600	1,600	1,800
		Total contingencies	5,400	5,700	5,600
		For rounding { Voted ..	—52	..	..
		For rounding { *Charged* ..	..	..	..
		Total—Legislative Department	**91,600**	**95,000**	**1,02,400**
		Voted ..	**61,200**	**55,000**	**57,500**
		Charged	*30,400*	*40,000*	*44,900*

III—DETAILED ACCOUNT No. 25C(1).—CIVIL SECRETARIAT—*contd.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		Translator's Department.			
C(1)-1—Pay of officers.	1	Translator	12,000	12,700	12,000
		Leave salaries	600	..	1,200
		Total pay of officers	12,600	12,700	13,200
C(1)-2—Pay of establishment.	17	Clerks (300 and less)	29,400	28,300	28,800
	6	Servants (21 and less) ..	1,300	1,300	1,300
		Temporary establishment ..	700	500	..
		Total pay of establishment ..	31,400	30,100	30,100
C(1)-3—Allowances, honoraria, etc.		Travelling allowance	100	100	100
		House-rent and other allowances	200	100	..
		Total allowances, honoraria, etc.	300	200	100
C(1)-4—Contract contingencies.		Contract contingencies ..	200	200	200
C (1)-5—Other contingencies.		Other contingent charges ..	300	600	600
		For rounding ..	+200	..	..
		Total ..	**45,000**	**43,800**	**44,200**
		Ambulance Aeroplane charges.			
		C(1)-5—Other contingencies (voted)	5,000	5,000	5,000
		For rounding ..	..	..	..
		Total ..	**5,000**	**5,000**	**5,000**
		C(1)-7—Rural Development Commissioner.			
Pay of officers ..		Pay of officers .. Voted ..	350	4,200	7,800
		Pay of officers .. *Charged*	..	*2,800*	..
Pay of establishment		Pay of establishment (voted) ..	2,000	16,000	9,300
Allowances, honoraria, etc.		Travelling allowance—			
		Voted	..	400	500
		Charged	..	..	*1,000*
		House-rent and other allowances—			
		Voted	6	100	100
		Charged	..	..	..
		Hill allowance (voted) ..	..	200	200
Contingencies ..		Other contingent charges (voted)	..	1,000	1,400
		For rounding .. Voted ..	+144	..	..
		For rounding .. *Charged*	..	..	..
		Total ..	**2,500**	**24,700**	**20,300**
		Voted ..	**2,500**	**21,900**	**19,300**
		Charged	..	*2,800*	*1,000*

III—Detailed Account No. 25C(1)—Civil Secretariat—*concld.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		Librarian's Department.			
C(1)-1—Pay of officers	1	Librarian	8,000	7,800	7,800
		Leave salaries	1,300	..	600
		Total—Pay of officers ..	9,300	7,800	8,400
C(1)-2—Pay of establishment.	9	Clerks (160 and less)	10,680	9,900	9,900
	3	Servants (15 to 19)	800	800	800
		Leave salaries	..	..	..
		Temporary establishment ..	..	..	..
		Total—Pay of establishment	11,480	10,700	10,700
C(1)-3—Allowances, honoraria, etc.		Travelling allowance	..	..	..
		House-rent and other allowances ..	20	20	20
		Total allowances, honoraria, etc.	20	20	20
C(1)-4—Contract contingencies.		Contract contingencies ..	585	600	585
C(1)-5—Other contingencies.		Purchase of books and periodicals	50	50	50
		Other contingent charges ..	30	30	30
		Total other contingencies	80	80	80
		For rounding ..	+35	..	+15
		Total ..	**21,500**	**19,200**	**19,800**

III—Detailed Account No. 25C(2)—Public Service Commission.

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		DETAILS.			
C(2)-1—Pay of officers		**Public Service Commission (Charged).**			
	1	Chairman (3,000) ..	36,000	33,000	
	2	Members (2,000) ..	48,000	38,000	
	1	Secretary (1,000) ..	12,000	8,600	
		Other gazetted officers ..	..	..	
		Total ..	96,000	79,600	80,000
C(2)-2—Pay of establishment.		Pay of establishment ..			
		Clerks	8,480	400	
		Servants	2,140	100	
		Temporary establishment ..	500	4,300	
		Total ..	11,120	4,800	4,600
C(2)-3—Allowances, honoraria, etc.		Allowances, honoraria, etc. ..			
		Travelling allowances ..	1,000	300	
		Hill allowance	..	..	
		House rent and other allowances ..	200	300	
		Remuneration to examiners for competitive and Departmental examinations ..	12,950	..	
		Cost of passage granted under the Superior Civil Service Regulations	..	..	
		Total ..	14,150	600	600
C(2)-4—Contingencies		Hill journey charges ..	..	..	
		Postage and telegram charges ..	..	..	
		Purchase of books and periodicals ..	..	..	
		Rents, rates and taxes ..	..	..	
		Office expenses and miscellaneous ..	7,500	3,500	
		Total ..	7,500	3,500	2,800
		For rounding ..	+230	..	
		Total Public Service Commission (*Charged*).	*1,29,000*	*88,500*	*88,000*

III—Detailed Account No. 25C(3)—Board of Revenue.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.
BOARD OF REVENUE.			
Summary.			
(*a*) General establishment .. .. .. Voted ..	58,900	58,800	57,975
(*a*) General establishment .. .. .. *Charged* ..	*75,100*	*74,000*	*71,900*
(*b*) Establishment for management of private estates (voted) ..	20,400	19,700	20,000
For rounding .. .. .. Voted ..	−300	..	+325
For rounding .. .. .. *Charged* ..	*−100*	..	..
Total	**1,54,000**	**1,52,500**	**1,50,200**
Voted ..	**79,000**	**78,500**	**78,300**
Charged ..	*75,000*	*74,000*	*71,900*

	Number. 1938-39.	DETAILS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Board of Revenue.			
		(*a*) **General Establishment.**			
C(3)-1—Pay of officers.	1	Member (*Charged*)	*45,000*	*47,200*	*45,000*
	1	Secretary (1,700—2,500) (*Charged*)	*24,400*	*23,200*	*23,200*
		Officer on special duty (voted) ..	..	..	100
		Total Pay of officers ..	69,400	70,400	68,300
		Voted ..	..	..	100
		Charged	*69,400*	*70,400*	*68,200*
C(3)-2—Pay of establishment.	42	Clerks (550 and less)	48,680	45,300	46,675
	21	Servants (15 to 32)	4,440	4,000	4,000
		Temporary establishment ..	1,280	4,700	2,300
		Total—Pay of establishment ..	54,400	54,000	52,975
		Carried over ..	1,23,800	1,24,400	1,21,275

III—DETAILED ACCOUNT No. 25C(3)—BOARD OF REVENUE—*concld.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		Board of Revenue—*concld.*			
		Brought forward ..	1,23,800	1,24,400	1,21,275
C(3)-3—Allowances, honoraria, etc.		Travelling allowance—			
		Voted	700	700	700
		Charged	*1,500*	*1,500*	*1,500*
		Hill allowance—			
		Voted	500	600	500
		House-rent and other allowances—			
		Voted	300	300	300
		Charged	*2,200*	*2,100*	*2,200*
		Cost of passages granted under Superior Civil Services Rules, 1924 (*Charged*)	*2,000*	..	..
		Total—Allowances, honoraria, etc.	7,200	5,200	5,200
C(3)-4—Contract contingencies.		Contract contingencies ..	800	1,400	1,600
C(3)-5—Other contingencies.		Hill journey charges	100	100	100
		Purchase of books, etc. ..	200	200	200
		Other contingent charges ..	1,900	1,500	1,500
		Total—Other contingencies ..	2,200	1,800	1,800
		Total—General establishment ..	**1,34,000**	**1,32,800**	**1,29,875**
		Voted ..	**58,900**	**58,800**	**57,975**
		Charged	*75,100*	*74,000*	*71,900*
		(*b*) **Establishment for the management of private estates.**			
C(3)-2—Pay of establishment.	7	Clerks	12,920	11,000	11,000
	1	Servant	200	200	200
		Temporary establishment ..	6,280	7,800	7,800
		Total—Pay of establishment ..	19,400	19,000	19,000
C(3)-3—Allowances, honoraria, etc.		Travelling allowance—			
		Voted	500	200	500
		Charged	..	..	..
		House-rent and other allowances ..	..	..	..
		Total—Allowances, honoraria, etc.	500	200	500
C(3)-5—Contingencies.		Office expenses and miscellaneous	500	500	500
		Total contingencies	500	500	500
		Total—Establishment for the management of private estates (voted)	**20,400**	**19,700**	**20,000**

III—Detailed Account No. 25C(4).—Local Fund Audit Establishment.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
Local Fund Audit Establishment.				
Examiner and Assistant Examiner	Voted ..	21,000	23,600	23,700
	Charged ..	..	..	..
Establishment charges payable to the Central Government for the cost of the Local Fund Audit.	Voted ..	2,10,300	2,09,900	2,24,500
	Charged ..	..	..	..
Temporary establishment		..	..	..
Provincial Government's share of joint contingencies (Voted) ..		3,100	3,000	3,300
Leave and pension contributions	Voted ..	51,900	51,500	51,500
	Charged ..	..	..	..
For rounding	Voted ..	−300	..	..
	Charged ..	..	..	..
Total ..		**2,86,000**	**2,88,000**	**3,03,000**
Voted ..		**2,86,000**	**2,88,000**	**3,03,000**
Charged ..		..	..	..

III—Detailed Account No. 25D—Commissioners.

COMMISSIONERS.				
Summary.				
(*a*) General Department	Voted ..	2,06,800	2,35,100	2,40,800
	Charged ..	*1,95,300*	*1,71,000*	*1,59,200*
(*b*) Wards Department (voted)		24,000	22,500	25,600
Total ..		**4,26,100**	**4,28,600**	**4,25,600**
Voted ..		**2,30,800**	**2,57,600**	**2,66,400**
Charged ..		*1,95,300*	*1,71,000*	*1,59,200*

	Number. 1938-39.	**Commissioners.** (*a*) **General Department.**			
D-1—Pay of officers		Commissioners (3,000)—			
		Voted	1,300	30,300	36,000
	5	*Charged*	*1,78,700*	*1,56,500*	*1,44,000*
		Total	1,80,000	1,86,800	1,80,000
D-2—Pay of establishment.	146	Clerks (200 and less)	1,56,000	1,55,000	1,55,000
	57	Servants (14 to 19)	11,000	10,800	11,000
		Temporary establishment ..	1,000	1,000	1,000
		Total—Pay of establishment (voted)	1,68,000	1,66,800	1,67 000

III—DETAILED ACCOUNT No. 25D.—COMMISSIONERS—*concld.*

	Number. 1938-39.	DETAILS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		Commissioners—*concld.*			
		(*a*) **General Department**—*concld.*			
D-3—Allowances, honoraria, etc.		Travelling allowance—			
		Voted	3,600	4,600	4,600
		Charged	*15,000*	*13,600*	*13,600*
		House-rent and other allowances—			
		Voted	3,000	3,000	3,100
		Charged	*1,600*	*900*	*1,600*
		Remuneration to copyists ..	200	200	200
		Cost of passages granted under the Superior Civil Services Rules, 1924 (*Charged*).	..	..	..
		Total—Allowances, honoraria, etc.	23,400	22,300	23,100
		Voted	6,800	7,800	7,900
		Charged	*16,600*	*14,500*	*15,200*
D-4—Contract contingencies.		Contract contingencies ..	17,600	17,600	17,000
D-5—Other contingencies.		Purchase and keep of elephants ..	..	..	..
		Purchase of typewriters ..	1,200	800	800
		Purchase of books and publications	600	500	500
		Rent, rates and taxes ..	8,300	8,300	8,300
		Other contingent charges ..	3,000	3,000	3,200
		Total—Contingencies ..	13,100	12,600	12,800
		For rounding—			
		Voted	..	..	+100
		Charged ..	..	..	..
		Total—General Department	**4,02,100**	**4,06,100**	**4,00,000**
		Voted	**2,06,800**	**2,35,100**	**2,40,800**
		Charged	*1,95,300*	*1,71,000*	*1,59,200*
		(*b*) **Wards Establishment.**			
D-2—Pay of establishment.	17	Clerks	19,600	19,000	22,000
	4	Servants	800	800	800
		Temporary establishment ..	2,400	1,900	1,900
		Total—Pay of establishment ..	22,800	21,700	24,700
D-4—Allowances, honoraria, etc.		Travelling allowance	..	..	..
		House-rent and other allowances ..	400	400	400
D-5—Contingencies		Office expenses and miscellaneous..	600	400	500
		For rounding	+200	..	..
		Total Wards Establishment (voted)	**24,000**	**22,500**	**25,600**

III—DETAILED ACCOUNT No. 25E—DISTRICT ADMINISTRATION.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
DISTRICT ADMINISTRATION.				
E(1)—General Establishment.				
Summary.				
(a) General Establishment	Voted ..	60,90,000	59,77,400	61,78,100
	Charged	*10,07,500*	*9,69,000*	*9,21,300*
(b) Landlords' Fee Establishment (voted)		4,25,000	4,25,000	4,56,000
(c) Treasury Establishment	Voted ..	3,46,000	3,43,000	3,37,400
	Charged	*4,000*	*4,000*	*3,900*
Total ..		**78,72,500**	**77,18,400**	**78,96,700**
Voted ..		**68,61,000**	**67,45,400**	**69,71,500**
Charged		*10,11,500*	*9,73,000*	*9,25,200*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		DETAILS.			
		(a) General Establishment.			
E(1)-1—Pay of officers.		Collectors and Magistrates—			
		Voted	1,55,000	1,50,000	2,00,000
		Charged	*5,75,000*	*5,52,000*	*4,57,000*
		Joint and Assistant Magistrates—			
		Voted	..	..	..
		Charged	*2,50,000*	*2,45,000*	*2,85,000*
		Deputy and Sub-Deputy Magistrates—			
		Voted	28,75,000	27,80,000	29,35,000
		Charged	*25,000*	*23,000*	*23,000*
		Total—Pay of officers ..	**38,80,000**	**37,50,000**	**39,00,000**
		Voted ..	**30,30,000**	**29,30,000**	**31,35,000**
		Charged	*8,50,000*	*8,20,000*	*7,65,000*

III—Detailed Account No. 25E(1)—General Establishment.

	Number. 1938-39.		Budget Estimate, 1938-39. Rs.	Revised Estimate, 1937-38. Rs.	Budget Estimate, 1937-38. Rs.
		DETAILS.			
		(*a*) **General Establishment**—*contd.*			
		Brought forward	38,80,000	37,50,000	39,00,000
		Voted ..	30,30,000	29,30,000	31,35,000
		Charged	*8,50,000*	*8,20,000*	*7,65,000*
E(1)-2—Pay of establishment.		Steam-launch, boat and elephant establishment—			
		Voted ..	2,704	2,000	2,000
	1,602	Clerks—			
		Voted ..	12,63,000	12,57,000	12,70,000
		Charged	*18,000*	*17,000*	*17,000*
	1,127	Servants—			
		Voted ..	2,30,000	2,26,000	2,25,000
		Charged	*2,500*	*2,500*	*2,000*
		Temporary establishment—			
		Voted ..	45,000	45,000	42,000
		Charged	..	..	*200*
		Total—Pay of establishment ..	**15,61,204**	**15,49,500**	**15,58,200**
		Voted ..	**15,40,704**	**15,30,000**	**15,39,000**
		Charged	*20,500*	*19,500*	*19,200*
		Carried over ..	54,41,204	52,99,500	54,58,200
		Voted ..	45,70,704	44,60,000	46,74,000
		Charged	*8,70,500*	*8,39,500*	*7,84,200*

III—DETAILED ACCOUNT NO. 25E(1)—GENERAL ESTABLISHMENT—*contd.*

			Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
	(*a*) **General Establishment**—*contd.*				
	Brought forward ..	..	54,41,204	52,99,500	54,58,200
		Voted ..	45,70,704	44,60,000	46,74,000
		Charged	*8,70,500*	*8,39,500*	*7,84,200*
E(1)-3—Allowances, honoraria, etc.	Travelling allowance—				
		Voted ..	3,90,650	3,80,000	3,93,000
		Charged	*85,000*	*80,000*	*90,000*
	House-rent and other allowances—				
		Voted ..	66,000	66,000	60,000
		Charged	*4,500*	*4,500*	*5,000*
	Rewards for capturing dacoits—				
		Voted ..	300	300	300
		Charged	..	..	..
	Other rewards—				
		Voted ..	2,000	2,000	2,000
		Charged	..	..	..
	Fees for copies—				
		Voted ..	28,000	27,000	28,000
		Charged	..	..	..
	Remuneration to copyists—				
		Voted ..	1,30,000	1,28,000	1,24,000
		Charged	*800*	*800*	*800*
	Cost of passages granted under the Superior Civil Services Rules, 1924 (*Charged*) ..		*35,000*	*35,000*	*35,000*
	Total—Allowances, honoraria, etc.	..	**7,42,250**	**7,23,600**	**7,38,100**
		Voted ..	**6,16,950**	**6,03,300**	**6,07,300**
		Charged	***1,25,300***	***1,20,300***	***1,30,800***
	Carried over	..	61,83,454	60,23,100	61,96,300
		Voted ..	51,87,654	50,63,300	52,81,300
		Charged	*9,95,800*	*9,59,800*	*9,15,000*

III—Detailed Account No. 25E(1)—General Establishment—*contd.*

			Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
	(*a*) **General Establishment**—*contd.*				
	Brought forward		61,83,454	60,23,100	61,96,300
		Voted ..	51,87,654	50,63,300	52,81,300
		Charged	*9,95,800*	*9,59,800*	*9,15,000*
E(1)-4—Contract contingencies.	Contract contingencies—	Voted ..	3,37,000	3,43,200	3,38,200
		Charged	*3,800*	*3,800*	*3,800*
E(1)-5—Other contingencies.	Diet and travelling allowance to witnesses—	Voted ..	2,70,000	2,70,000	2,65,000
		Charged	*800*	*800*	*800*
	Passage, diet and hospital expenses of wounded persons—	Voted ..	16,000	16,000	16,000
		Charged	..	..	..
	Law charges—	Voted ..	40,000	54,000	43,000
		Charged	..	..	..
	Fees for *post-mortem* and other examinations—	Voted ..	2,000	2,200	2,200
		Charged	*50*	*50*	*50*
	Purchase of tents—	Voted ..	4,000	4,000	4,000
		Charged	..	..	..
	Process-serving charges—	Voted ..	1,00,000	1,00,000	1,00,000
		Charged	..	..	..
	Rewards to village panchayats—	Voted ..	7,000	7,000	7,000
		Charged	..	..	..
	Rewards to private persons for capturing dacoits—	Voted ..	2,000	2,000	2,000
		Charged	*50*	*50*	*50*
	Other rewards—	Voted ..	..	..	..
		Charged	..	..	..
	Carried over ..		65,24,254	63,70,100	65,38,300
		Voted ..	55,24,654	54,06,500	56,19,500
		Charged	*9,99,600*	*9,63,600*	*9,18,800*

III—DETAILED ACCOUNT No. 25E(1)—GENERAL ESTABLISHMENT.—*contd.*

			Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
	(*a*) **General Establishment**—*concld.*				
	Brought forward	..	65,24,254	63,70,100	65,38,300
		Voted ..	55,24,654	54,06,500	56,19,500
		Charged	*9,99,600*	*9,63,600*	*9,18,800*
	Liveries to peons—	Voted ..	3,000	3,000	3,000
		Charged	..	*200*	*200*
	Purchase of typewriters—	Voted ..	7,000	7,000	7,000
		Charged	*400*	..	..
	Purchase of books, etc.—	Voted ..	3,800	3,800	3,800
		Charged	*100*	*100*	*100*
	Rent, rates and taxes—	Voted ..	55,000	55,000	55,000
		Charged	*150*	*150*	*50*
	Steam-launch contingencies—	Voted ..	1,667	600	600
		Charged	..	..	..
	Other contingent charges—	Voted ..	43,809	24,000	26,872
		Charged	*5,246*	*3,050*	*50*
	Charges for the maintenance of boundary marks (voted).		7,000	4,500	4,500
	Charges for resumed Chowkidari Chakran lands (voted).		3,200	3,200	3,200
	Total other contingencies	..	**5,72,272**	**5,60,700**	**5,44,472**
		Voted ..	**5,65,476**	**5,56,300**	**5,43,172**
		Charged	*6,796*	*4,400*	*1,300*
E (1)-6—Grants-in-aid, contributions, etc.	Contribution for passages, etc. (*Charged*)		*1,200*	*1,000*	*1,200*
	Contribution to Chowkidari Reward Fund (voted).		..	42,000	42,000
	Total	..	**1,200**	**43,000**	**43,200**
E (1)-7—Establishment charges recovered from other Governments, Departments, etc.	*Deduct*—Recoveries from District Boards on account of proportionate cost of road cess establishment (voted).		..	26,400	26,400
	Recoveries from District Boards under section 99 of the Cess Act.		..	1,000	..
	Total	..	..	**27,400**	**26,400**
E (1)-8—Losses ..	Losses (voted)			..	
	For rounding—	Voted ..	−130	..	−172
		Charged	*—96*	..	..
	Total General establishment	..	**70,97,500**	**69,46,400**	**70,99,400**
		Voted ..	**60,90,000**	**59,77,400**	**61,78,100**
		Charged	*10,07,500*	*9,69,000*	*9,21,300*

III—DETAILED ACCOUNT No. 25E(1)—GENERAL ESTABLISHMENT.—*contd.*

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
	(*b*) **Landlords' fee—Establishment.**			
E(1)-2—Pay of establishment.	Pay of Establishment (voted) ..	99,600	99,600	95,900
E(1)-3—Allowances, honoraria, etc.	Allowances, honoraria, etc. (voted) ..	400	400	100
E(1)-5—Contingencies	Other contingencies (voted) ..	3,25,000	3,25,000	3,60,000
	Total Landlords' fee—Establishment (voted)	**4,25,000**	**4,25,000**	**4,56,000**

III—Detailed Account No. 25E(1)—General Establishment—*concld.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		(c) **Treasury Establishment.**			
E(1)-2—Pay of establishment.	270	Clerks—			
		Voted ..	2,40,000	2,38,000	2,35,000
		Charged	*3,000*	*3,000*	*2,900*
	148	Servants—			
		Voted ..	42,500	44,000	41,000
		Charged	*500*	*500*	*500*
		Temporary establishment—			
		Voted ..	10,000	8,000	8,000
		Charged	..	..	..
		Total—Pay of establishment ..	2,96,000	2,93,500	2,87,400
E(1)-3—Allowances, honoraria, etc.		Travelling allowance—			
		Voted ..	900	900	900
		Charged	..	..	*8*
		House-rent and other allowances—			
		Voted ..	4,000	3,800	4,200
		Charged	*300*	*300*	*300*
		Total—Allowances, honoraria, etc.	5,200	5,000	5,408
E(1)-4—Contract contingencies.		Contract contingencies—			
		Voted ..	46,000	45,600	45,600
		Charged	*200*	*200*	*200*
E(1)-5—Other contingencies.		Liveries to peons—			
		Voted ..	100	150	150
		Charged	..	..	..
		Purchase and repair of typewriters—			
		Voted ..	1,500	1,900	1,900
		Charged	..	..	..
		Purchase of books, etc.—			
		Voted ..	100	50	50
		Charged	..	..	..
		Other contingent charges—			
		Voted ..	600	600	600
		Charged	..	..	..
		Total—Contingencies ..	2,300	2,700	2,700
P-2—Losses ..		Losses	..	..	..
		For rounding—			
		Voted ..	+300	..	..
		Charged	..	..	*-8*
		Total Treasury Establishment ..	**3,50,000**	**3,47,000**	**3,41,300**
		Voted ..	**3,46,000**	**3,43,000**	**3,37,400**
		Charged	*4,000*	*4,000*	*3,900*

III—DETAILED ACCOUNT NO. 25E(2)—SUBDIVISIONAL ESTABLISHMENT.

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		DETAILS.			
		Subdivisional Establishment.			
E(2)-1—Pay of establishment.	547	Clerks (100 and less)—			
		Voted ..	4,23,000	4,21,300	4,20,140
		Charged	*3,000*	*3,000*	*3,200*
	850	Servants—			
		Voted ..	1,59,000	1,58,000	1,55,000
		Charged	*800*	*800*	*800*
		Temporary establishment—			
		Voted ..	18,000	18,000	18,000
		Charged	..	..	..
		Total—Pay of establishment ..	6,03,800	6,01,100	5,97,140
		Voted ..	6,00,000	5,97,300	5,93,140
		Charged	*3,800*	*3,800*	*4,000*
E(2)-2—Allowances, honoraria, etc.		Travelling allowance—			
		Voted ..	30,000	30,000	27,000
		Charged	*100*	*100*	*100*
		House-rent and other allowances—			
		Voted ..	4,000	4,000	4,000
		Charged	*400*	*400*	*400*
		Total—Allowances, honoraria, etc. ..	34,500	34,500	31,500
		Voted ..	34,000	34,000	31,000
		Charged	*500*	*500*	*500*
E(3)-3—Losses ..		Losses (Voted)	..	..	..
		For rounding—			
		Voted ..	..	..	−140
		Charged	*−300*	..	..
		Total—Subdivisional Establishment	**6,38,000**	**6,35,600**	**6,28,500**
		Voted	**6,34,000**	**6,31,300**	**6,24,300**
		Charged	*4,000*	*4,300*	*4,500*

III—Detailed Account No. 25E(3)—Other Establishment.

Numbers. 1938-39.			Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
	Other establishment.				
	Summary.				
	(*a*) Wards' estates establishment	Voted ..	40,800	37,400	40,800
	(*b*) Staging Bungalow	Voted ..	5,300	5,300	5,300
		Charged	..	..	..
	(*c*) Circuit House	Voted ..	19,200	19,200	19,200
		Charged	*400*	*400*	*400*
	(*d*) Debt Conciliation Board	Voted ..	..	12,30,000	16,42,242
		Charged	..	*17,600*	*20,000*
	For rounding	Voted ..	..	..	−242
		Charged	..	..	..
		Total ..	**65,700**	**13,09,900**	**17,27,700**
		Voted ..	**65,300**	**12,91,900**	**17,07,300**
		Charged ..	*400*	*18,000*	*20,400*
	Other Establishment.				
	Details.				
	(*a*) **Wards' Estates Establishment.**				
	Pay of establishment.				
33	Clerks (Rs. 150 and less)	Voted ..	27,200	26,000	30,000
		Charged	..	..	..
11	Servants (Rs. 19 and less)	Voted ..	2,000	2,000	2,400
		Charged	..	..	..
	Temporary establishment ..	Voted ..	9,200	7,000	6,000
		Charged	..	..	..
	Total—Pay of establishment		38,400	35,000	38,400
	Allowances, honoraria, etc.				
	Travelling allowance	Voted ..	100	100	100
		Charged	..	..	..
	House-rent and other allowances	Voted ..	300	300	300
		Charged	..	..	..
	Total allowances, honoraria, etc.		400	400	400
	Contingencies.				
	Office expenses and miscellaneous	Voted ..	2,000	2,000	2,000
		Charged	..	..	..
	For rounding	Voted	..	..	..
		Charged	..	..	..
	Total Wards' Estates Establishment		**40,800**	**37,400**	**40,800**
		Voted ..	**40,800**	**37,400**	**40,800**
		Charged	..	..	..

III—DETAILED ACCOUNT No. 25E(3)—OTHER ESTABLISHMENT—*contd.*

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.
Other Establishment—*contd.*			
(*b*) Staging Bungalow.			
Contingencies—			
Voted	5,300	5,300	5,300
Charged	..	..	..
	5,300	**5,300**	**5,300**
(*c*) Circuit Houses.			
Pay of establishment—			
Voted	600	600	600
Charged	..	..	..
Contract contingencies—			
Voted	13,000	13,000	13,000
Charged	*400*	*400*	*400*
Other contingencies—			
Voted	5,600	5,600	5,600
Charged	..	..	..
For rounding—			
Voted ..	..	..	..
Charged	..	..	..
Total	**19,600**	**19,600**	**19,600**
Voted ..	19,200	19,200	19,200
Charged	*400*	*400*	*400*

III—DETAILED ACCOUNT No. 25E(3)—OTHER ESTABLISHMENT—*concld.*

Number. 1938-39.			Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
	Other Establishment—*concld.*				
	(d) Debt Conciliation Board.				
	Pay of officers	Voted		1,65,000	1,84,000
		Charged		*14,000*	*14,000*
	Pay of establishment	Voted		4,70,000	6,13,000
		Charged		..	..
	Allowances, honoraria, etc.	Voted		1,30,000	2,22,000
		Charged		*3,600*	*6,000*
	Contingencies (Voted)			4,65,000	6,23,000
	For rounding (Voted)			..	+242
	Total Debt Conciliation Board			**12,47,600**	**16,62,242**
		Voted		**12,30,000**	**16,42,242**
		Charged		*17,600*	*20,000*

III—DETAILED ACCOUNT No. 25G (1) & (2)—DISCRETIONARY GRANT BY HEADS OF PROVINCES, ETC. AND MISCELLANEOUS.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
SUMMARY.				
G(1)—Discretionary grant by Heads of Provinces, etc.—				
Grant by His Excellency the Governor	Voted	40,000	40,000	40,000
Ministers' discretionary grant	Voted	15,000	15,000	15,000
Grant by Commissioners of Divisions	Voted	24,725	24,700	24,725
	Charged	*275*	*300*	*275*
Grant by District Officers	Voted	25,750	25,800	25,750
	Charged	*250*	*200*	*250*
For rounding	Voted	+25	..	+25
	Charged	*−25*	..	*−25*
Total		**1,06,000**	**1,06,000**	**1,06,000**
	Voted	**1,05,500**	**1,05,500**	**1,05,500**
	Charged	*500*	*500*	*500*
G (2) Miscellaneous (voted)—				
Grants to Salvation Army for Karwal Nut Settlement (Voted)		**18,000**	**18,000**	**18,000**
Miscellaneous (Voted)		..	..	**1,200**
Charged		*1,200*	*2,000*	..
Total		**19,200**	**20,000**	**19,200**
	Voted	**18,000**	**18,000**	**19,200**
	Charged	*1,200*	*2,000*	..

III—Detailed Account No. 25H—Charges in England.

		Budget Estimate 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
H—Charges in England.				
A—Secretary of State for India—				
(1)—Payments to His Majesty's Exchequer towards expenses of the departments of Secretary of State for India		..	..	..
A(2)—Other items—				
(a) Leave salaries, outfit and voyage allowance of Governor.	Voted ..	..	..	..
	Charged	..	*26,600*	*26,667*
(b) Indian Civil Service Examination and Miscellaneous Expenditure		..	..	..
(c) Subventions to Universities for training of Indian Civil Service probationers (voted).		11,280	10,000	8,000
(d) Other charges	Voted ..	..	..	..
	Charged	*20,000*	*22,000*	*33,133*
Total ..		31,280	58,600	67,800
	Voted	11,280	10,000	8,000
	Charged	*20,000*	*48,600*	*59,800*
A(3)—Loss or gain by exchange	Voted ..	..	..	..
	Charged	..	..	..
B—High Commissioner for India—				
B(1)—Salaries and expenses of the High Commissioner's Department.	Voted ..	88,720	88,700	80,680
	Charged	..	..	..
B(2)—Other items—				
Leave salaries and deputation pay	Voted ..	33,560	16,700	33,360
	Charged	*3,06,680*	*3,24,800*	*3,06,680*
Sterling overseas pay	(*Charged*)	*1,46,680*	*1,48,000*	*1,37,080*
Stores for India	(*Charged*)	..	*29,400*	*33,360*
Other charges	Voted ..	..	..	..
	Charged	*40,560*	*52,000*	*47,280*
Total ..		6,16,200	6,59,600	6,38,440
	Voted ..	1,22,280	1,05,400	1,14,040
	Charged	*4,93,920*	*5,54,200*	*5,24,400*
B(3)—Loss or gain by exchange	Voted ..	..	..	..
	Charged	..	..	..
Total—Charges in England		**6,47,480**	**7,18,200**	**7,06,240**
	Voted ..	**1,33,560**	**1,15,400**	**1,22,040**
	Charged	*5,13,920*	*6,02,800*	*5,84,200*

GRANT No. 13

General Administration—Debt Conciliation

(Head of Account:—25—General Administration—Debt Conciliation)

Voted Rs. 24,45,000 *Charged Rs. 18,000*

Total Rs. 24,63,000

Abstract Account

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
E(3)—Other establishment—				
	Voted ..	24,45,000	..	..
	Charged ..	*18,000*	..	..
	Total ..	24,63,000	..	..
Total Grant No. 13	..	24,63,000	..	..
	Voted ..	24,45,000	..	..
	Charged ..	*18,000*	..	..

III.—Detailed Account No. 25E(3)—Other Establishment—Debt Conciliation.

Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
	Debt Conciliation Board.			
	Pay of officers—			
	Voted ..	2,52,750	..	..
	Charged ..	*14,000*	..	..
	Pay of establishment—			
	Voted ..	11,43,176	..	..
	Charged ..	..	..	..
	Allowances, honoraria, etc.—			
	Voted ..	2,70,988	..	..
	Charged ..	*3,600*	..	..
	Contingencies (Voted) ..	7,78,510	..	..
	For rounding—			
	Voted ..	−424	..	..
	Charged ..	*+400*	..	..
	Total Debt Conciliation Board ..	24,63,000	..	..
	Voted ..	24,45,000	..	..
	Charged ..	*18,000*	..	..

GRANT No. 14

Administration of Justice

(Head of Account:—27—Administration of Justice)

Voted Rs. 77,14,000 *Charged Rs. 25,64,000*

Total Rs. 1,02,78,000

Abstract Account.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
A—High Court—				
A—1—Pay of officers	**Voted**	..	**16,200**	..
	Charged	*9,70,300*	*10,23,800*	*10,71,600*
A—2—Pay of establishment	**Voted**	..	**42,400**	..
	Charged	*6,27,170*	*6,16,100*	*6,64,424*
A—3—Allowances, etc.	**Voted**	..	**6,400**	..
	Charged	*21,300*	*37,800*	*20,900*
A—4—Contingencies	**Voted**	..	**30,000**	..
	Charged	*1,50,501*	*1,52,300*	*1,83,513*
A—5—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc. (*Charged*)		*1,08,000*	*1,08,000*	*1,31,000*
For rounding (*Charged*)		*—271*	..	*—437*
Total A—High Court		**16,61,000**	**18,17,000**	**18,09,000**
	Voted	..	**95,000**	..
	Charged	*16,61,000*	*17,22,000*	*18,09,000*
AA—Official Assignee—				
Pay of officers	**Voted**	**16,800**	..	..
	Charged	..	..	..
Pay of establishment	**Voted**	**38,100**	..	..
	Charged	..	..	..
Allowances, etc.	**Voted**	**1,200**	..	..
	Charged	..	..	..
Contingencies	**Voted**	**32,300**	..	..
For rounding	**Voted**	**—400**	..	..
	Charged	..	..	..
Total AA—Official Assignee		**88,000**	..	..
	Voted	**88,000**	..	..
	Charged	..	..	..
B—Law officers—				
B—1—Pay of officers	**Voted**	**1,42,200**	**1,33,100**	**1,44,000**
	Charged	*60,000*	*59,500*	*61,000*
B—2—Pay of establishment	**Voted**	**31,900**	**32,100**	**32,000**
	Charged	*5,200*	*5,200*	*5,200*
B—3—Allowances, etc.	**Voted**	**1,68,300**	**1,66,100**	**1,65,301**
	Charged	*10,400*	*5,500*	*15,400*
B—4—Contingencies	**Voted**	**1,76,470**	**1,76,600**	**1,85,755**
	Charged	*200*	*100*	*300*
B-5—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.	**Voted**	**17,900**	**17,900**	**19,000**
	Charged	*2,300*	*2,300*	*1,000*
For rounding	**Voted**	**—70**	..	**—56**
	Charged	*+100*	..	*+100*
Total B—Law officers		**5,74,500**	**5,58,000**	**5,89,000**
	Voted	**5,00,900**	**4,90,000**	**5,08,000**
	Charged	*73,600*	*68,000*	*81,000*

HEAD OF ACCOUNT No. 27.—ADMINISTRATION OF JUSTICE—*contd.*

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
C—Administrator-General and Official Trustee—				
C-1—Pay of officers	**Voted**	**42,600**	**41,600**	**45,000**
	Charged	..	..	..
C-2—Pay of establishment	**Voted**	**1,03,900**	**1,03,200**	**1,04,000**
	Charged	..	..	..
C-3 —Allowances, etc.	**Voted**	**200**	**200**	**120**
	Charged	..	..	..
C-6—Contingencies	**Voted**	..	..	..
	Charged	..	..	..
For rounding	**Voted**	+300	..	−120
	Charged	..	..	..
Total C—Administrator-General and Official Trustee		**1,47,000**	**1,45,000**	**1,49,000**
	Voted	**1,47,000**	**1,45,000**	**1,49,000**
	Charged	..	..	..
D—Coroner's Court—				
D-1—Pay of officers (Voted)		**3,600**	**3,600**	**3,600**
D-2—Pay of establishment (Voted)		**1,330**	**1,200**	**1,128**
D-3—Allowances, etc. (Voted)		**792**	**800**	**670**
D-6—Contingencies (Voted)		**400**	**400**	**300**
For rounding (Voted)		**−122**	..	**+302**
Total D—Coroner's Court		**6,000**	**6,000**	**6,000**
	Voted	**6,000**	**6,000**	**6,000**
	Charged	..	..	..
E—Presidency Magistrates' Courts—				
E-1—Pay of officers	**Voted**	**74,900**	**83,000**	**71,400**
	Charged	*18,000*	*18,000*	*18,000*
E-2—Pay of establishment	**Voted**	**83,120**	**80,800**	**82,580**
	Charged	..	..	..
E-3—Allowances, etc.	**Voted**	**8,120**	**8,300**	**7,960**
	Charged	*1,600*	*1,000*	*1,600*
E-4—Contract Contingencies	**Voted**	**5,900**	**5,600**	**5,600**
	Charged	..	..	..
E-5—Other contingencies	**Voted**	**33,120**	**30,300**	**33,170**
	Charged	..	..	..
E-6—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.	**Voted**	..	**48,000**	**44,000**
	Charged	..	..	..
For rounding	**Voted**	**−160**	..	**+290**
	Charged	*+400*	..	*+400*
Total E—Presidency Magistrates' Courts		**2,25,000**	**1,79,000**	**1,77,000**
	Voted	**2,05,000**	**1,60,000**	**1,57,000**
	Charged	*20,000*	*19,000*	*20,000*

HEAD OF ACCOUNT No. 27.—ADMINISTRATION OF JUSTICE—*contd.*

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
F—Civil and Sessions Courts—		Rs.	Rs.	Rs.
F-1—Pay of officers	**Voted** ..	**21,77,000**	**21,81,000**	**21,92,500**
	Charged	*5,17,600*	*5,08,200*	*5,50,800*
F-2—Pay of establishment	**Voted** ..	**32,93,020**	**32,52,500**	**33,23,250**
	Charged	..	..	..
F-3—Allowances, etc.	**Voted** ..	**3,84,200**	**3,76,400**	**3,81,080**
	Charged	*34,600*	*36,800*	*30,200*
F-4—Contract contingencies	**Voted** ..	**2,30,000**	**2,23,000**	**2,23,000**
	Charged	..	..	..
F-5—Other contingencies	**Voted** ..	**3,77,900**	**3,58,100**	**3,75,600**
	Charged	..	..	..
F-6—Grants-in-aid, contributions, etc. (*Charged*)	..	..	..	..
For rounding	**Voted** ..	**—120**	..	**+570**
	Charged	*—200*	..	..
Total F—Civil and Sessions Courts ..		**70,14,000**	**69,36,000**	**70,77,000**
	Voted ..	**64,62,000**	**63,91,000**	**64,96,000**
	Charged	*5,52,000*	*5,45,000*	*5,81,000*
G—Courts of Small Causes—				
G-1—Pay of officers	**Voted** ..	**1,10,245**	**1,07,100**	**1,28,100**
	Charged	..	..	..
G-2—Pay of establishment	**Voted** ..	**1,26,880**	**1,31,800**	**1,31,500**
	Charged	..	..	..
G-3—Allowances, etc.	**Voted** ..	**1,600**	**1,400**	**1,500**
	Charged	..	..	..
G-4—Contract contingencies	**Voted** ..	**1,400**	**1,400**	**1,400**
	Charged	..	..	..
G-5—Other contingencies	**Voted** ..	**17,300**	**19,300**	**17,360**
	Charged	..	..	..
For rounding	**Voted** ..	**—425**	..	**+140**
	Charged	..	..	..
Total G—Courts of Small Causes ..	..	**2,57,000**	**2,61,000**	**2,80,000**
	Voted ..	**2,57,000**	**2,61,000**	**2,80,000**
	Charged	..	..	..
H—Criminal Courts—				
H-2—Pay of establishment (Voted)	..	**5,700**	**5,800**	**5,800**
H-3—Allowances, etc. (Voted)	..	**390**	**300**	**340**
H-6—Contingencies (Voted)	..	**5,700**	**5,900**	**6,200**
For rounding (Voted)	..	**+210**	..	**—340**
Total H—Criminal Courts ..	..	**12,000**	**12,000**	**12,000**
	Voted ..	**12,000**	**12,000**	**12,000**
	Charged	..	..	..

HEAD OF ACCOUNT No. 27.—ADMINISTRATION OF JUSTICE—*concld.*

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
I—Pleadership and Muktearship Examination charges—				
I-1—Pay of officers (Voted)		1,200	1,200	1,200
I-2—Pay of establishment (Voted)		2,000	2,000	2,000
I-3—Allowances, etc. (Voted)		24	..	24
I-6—Contingencies (Voted)		4,400	3,800	4,500
For rounding (Voted)		+376	..	+276
Total I—Pleadership and Muktearship Examination charges ..		8,000	7,000	8,000
	Voted ..	8,000	7,000	8,000
	Charged	..	..	..
J—Charges in England	**Voted** ..	28,100	14,000	11,000
	Charged	*2,57,400*	*2,60,000*	*2,71,000*
K—Loss or gain by exchange	**Voted** ..	..	..	..
	Charged	..	..	..
Total Grant No 14		1,02,78,000	1,01,95,000	1,03,89,000
	Voted ..	77,14,000	75,81,000	76,27,000
	Charged	*25,64,000*	*26,14,000*	*27,62,000*

III—DETAILED ACCOUNT No. 27A—HIGH COURT.

SUMMARY.				
Judges (*Charged*)		*7,46,500*	*7,91,400*	*8,38,500*
Original Side—				
Registrar (*Charged*)		*4,61,000*	*4,60,000*	*4,57,000*
Official Receiver (*Charged*)		*42,300*	*57,000*	*29,500*
Official Assignee	**Voted** ..	..	95,000	..
	Charged	..	..	*1,04,500*
Appellate Side—				
Registrar (*Charged*)		*4,94,000*	*4,96,000*	*4,85,000*
Reporters (*Charged*)		*25,600*	*25,600*	*25,600*
Deduct—**Establishment charges recoverable from other Governments, Departments, etc., of share cost of the High Court, payable by the Assam Government** (*Charged*).		*1,08,000*	*1,08,000*	*1,31,000*
	For rounding (*Charged*) ..	*—400*	..	*—100*
	Total	16,61,000	18,17,000	18,09,000
	Voted ..	..	95,000	..
	Charged	*16,61,000*	*17,22,000*	*18,09,000*

III—Detailed Account No. 27A—High Court—*contd.*

	Number. 1938-39.	DETAILS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		(1) Judges.	Rs.	Rs.	Rs.
A-1—Pay of officers ..	18	Judges, (6,000 and less) ..	*7,40,000*	*7,87,000*	*8,32,000*
A-3—Allowances, honoraria, etc.		Cost of passages under the Superior Civil Services Rules, 1924 ..	*2,000*	..	*2,000*
		Cost of passages granted to non-Indian Civil Service High Court Judges	*2,000*	*2,000*	*2,000*
		Travelling allowance	*2,500*	*2,400*	*2,500*
		Total ..	*6,500*	*4,400*	*6,500*
		Total Judges ..	**7,46,500**	**7,91,400**	**8,38,500**
		Voted ..	..	..	..
		Charged ..	*7,46,500*	*7,91,400*	*8,38,500*
		ORIGINAL SIDE.			
		(2) Registrar.			
A-1—Pay of officers ..	9	Registrar, Deputy and Assistant Registrars (1,800 and less) ..	*73,800*	*82,000*	*64,000*
	2	Official and Assistant Official Referees, 1(1,800), 1 (760—1,000)	*33,600*	*33,000*	*33,200*
	2	Clerk to the Chief Justice and Clerk of the Crown, 1 (600—30—750), 1 (700)	*15,600*	*17,000*	*18,300*
		Special Officer	*900*	*1,400*	..
		Leave salaries of officers ..	*5,000*	..	*10,000*
		Total ..	*1,28,900*	*1,33,400*	*1,25,500*
A-2—Pay of establishment ..	10	Interpreters and Translators (500 and less)	*38,400*	*37,500*	*38,800*
	140	Assistants (300 and less) ..	*1,93,000*	*1,89,000*	*1,92,300*
	64	Servants (35 and less) ..	*14,500*	*15,000*	*14,700*
		Temporary establishment ..	*14,800*	*14,500*	*14,200*
		Total ..	*2,60,700*	*2,56,000*	*2,60,000*
A-3—Allowances, honoraria, etc.		Travelling allowance ..	*100*	*100*	*300*
		House-rent and other allowances ..	*1,400*	*400*	*1,400*
		Compensation for dearness of food	..	..	..
		Cost of passages under the Superior Civil Services Rules, 1924 ..	..	..	..
		Total ..	*1,500*	*500*	*1,700*
A-4—Contingencies ..		Customs duty on imported stores	..	..	..
		Miscellaneous charges	..	..	..
		Postage and telegram charges ..	*500*	*500*	*400*
		Rents, rates and taxes ..	*21,500*	*21,500*	*21,472*
		Sessions expenses ..	*4,500*	*4,500*	*4,000*
		Office expenses and miscellaneous ..	*43,000*	*43,300*	*43,700*
		Purchase of books ..	*300*	*300*	*300*
		Total ..	*69,800*	*70,100*	*69,872*
		For rounding	*+100*	..	*—72*
		Total Registrar ..	**4,61,000**	**4,60,000**	**4,57,000**
		Voted ..	..	..	..
		Charged ..	*4,61,000*	*4,60,000*	*4,57,000*

III—Detailed Account No. 27A—High Court—*contd.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Official Receiver.	Rs.	Rs.	Rs.
A-1—Pay of officers..	1	Receiver (700) ..	*8,400*	*8,400*	*8,400*
A-2—Pay of establishment.	11	Clerks (300 and less) ..	*13,000*	*9,800*	*9,300*
	4	Servants (27 and less) ..	*900*	*800*	*850*
		Total ..	*13,900*	*10,600*	*10,150*
A-3—Allowances, honoraria, etc. ..		Receiver's commission ..	*11,500*	*31,000*	*10,500*
A-6—Contingencies ..		Office expenses and miscellaneous ..	*500*	*1,000*	*500*
		Purchase of books ..	*50*	..	..
		Rents, rates and taxes ..	*8,000*	*6,000*	..
		Total ..	*8,550*	*7,000*	*500*
		For rounding ..	*−50*	..	*−50*
		Total Official Receiver ..	**42,300**	**57,000**	**29,500**
		Voted ..	..	..	..
		Charged ..	*42,300*	*57,000*	*29,500*
		Official Assignee.			
A-1—Pay of officers		Official Assignee and Deputy Official Assignee { Voted ..	..	16,200	..
		Charged..	..	..	*19,200*
A-2—Pay of establishment. ..		Clerks .. { Voted ..	..	38,500	..
		Charged..	..	..	*38,880*
		Servants .. { Voted ..	..	3,900	..
		Charged..	..	..	*4,464*
		Total ..	..	42,400	*43,344*
A-3—Allowances, honoraria, etc.		Travelling allowance ..	..	..	..
		House-rent and other allowances. { Voted ..	..	6,400	..
		Charged..	..	..	*1,000*
A-6—Contingencies..		Postage and telegram charges. { Voted ..	..	100	..
		Charged..	..	..	*300*
		Rents, rates and taxes { Voted ..	..	19,300	..
		Charged..	..	..	*22,200*
		Law charges .. { Voted ..	..	5,400	..
		Charged..	..	..	..
		Office expenses and miscellaneous. { Voted ..	..	5,000	..
		Charged..	..	..	*18,500*
		Purchase of books .. { Voted ..	..	200	..
		Charged..	..	..	..
		Total ..	..	30,000	*41,000*
		For rounding .. { Voted ..	..	..	..
		Charged..	..	..	*−44*
		Total Official Assignee ..	..	**95,000**	**1,04,500**
		Voted ..	..	95,000	..
		Charged ..	..	..	*1,04,500*
		(3) APPELLATE SIDE.			
		Registrar.			
A-1—Pay of officers..	6	Registrar and other gazetted officers, 1 (1,000—2,000), 1 (1,000), 1 (500—40—700), 1 (400—25—450), 1 (540+duty allowance 100) ..	*67,500*	*71,000*	*61,000*
		Leave salaries	*1,500*	..	*1,500*
		Total ..	*69,000*	*71,000*	*62,500*
A-2—Pay of establishment. ..	8	Interpreters and Translators (300 and less)	*23,500*	*23,600*	*23,500*
	200	Assistants (540 and less) ..	*2,68,370*	*2,64,400*	*2,74,000*
	168	Servants (32 and less) ..	*38,100*	*37,000*	*37,000*
		Temporary establishment ..	*21,200*	*23,100*	*15,030*
		Total ..	*3,51,170*	*3,48,100*	*3,49,530*
		Carried over ..	*4,20,170*	*4,19,100*	*4,12,030*

III—DETAILED ACCOUNT NO. 27A—HIGH COURT—*concld.*

	Number. 1938-39.		Budget Estimate, 1938-39. Rs.	Revised Estimate, 1937-38. Rs.	Budget Estimate, 1937-38. Rs.
		Registrar—*concld.*			
		Brought forward ..	*4,20,170*	*4,19,100*	*4,12,030*
A-3—Allowances, honoraria, etc.,		Travelling allowance	*100*	*100*	*100*
		House-rent and other allowances	*1,700*	*1,800*	*1,100*
		Compensation for dearness of food	..	..	..
		Cost of passages under the Superior Civil Services Rules, 1924 ..	..	..	..
		Cost of passages of non-Superior Officers ..	..	..	..
		Total ..	*1,800*	*1,900*	*1,200*
A-6—Contingencies		Customs duty on imported stores..	..	..	..
		Copying charges	*35,000*	*36,000*	*35,000*
		Other charges	..	..	..
		Postage and telegram charges ..	*8,000*	*8,000*	*8,000*
		Purchase of books, etc. ..	*4,000*	*4,000*	*4,000*
		Office expenses and miscellaneous	*25,000*	*27,000*	*25,000*
		Total ..	*72,000*	*75,000*	*72,000*
		For rounding	*+30*	..	*−230*
		Total Registrar ..	**4,94,000**	**4,96,000**	**4,85,000**
		Voted ..	..	..	..
		Charged ..	*4,94,000*	*4,96,000*	*4,85,000*
		Reporters.			
A-1—Pay of officers	8	Law Reporters, 1 (600), 7 (200) ..	*24,000*	*24,000*	*24,000*
A-2—Pay of establishment	1	Clerk (100)	*1,200*	*1,200*	*1,200*
	1	Servant (16)	*200*	*200*	*200*
		Total ..	*1,400*	*1,400*	*1,400*
A-3—Allowances, honoraria, etc.		Compensation for dearness of food		..	..
A-6—Contingencies		Office expenses and miscellaneous	*100*	*100*	*90*
		Purchase of books	*51*	*100*	*51*
		Total ..	*151*	*200*	*141*
		For rounding	*+49*	..	*+59*
		Total Reporters ..	**25,600**	**25,600**	**25,600**
		Voted ..	..	..	..
		Charged ..	*25,600*	*25,600*	*25,600*

III—Detailed Accounts Nos. 27A.A. and B.—Official Assignee and Law Officers

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Official Assignee.	Rs.	Rs.	Rs.
Pay of officers ..	1	Official Assignee and Deputy Official Assignee	16,800	..	..
Pay of establishment	32	Clerks	34,400	..	..
	19	Servants	3,700	..	..
		Total ..	38,100	..	..
Allowances, honoraria, etc.	..	Travelling allowance ..	200	..	..
		House-rent and other allowances ..	1,000	..	..
		Total ..	1,200	..	..
Contingencies ..	..	Postage and telegram charges ..	100	..	..
		Purchase of books	200	..	..
		Rents, rates and taxes ..	19,000	..	..
		Law charges ..	8,000	..	..
		Office expenses and miscellaneous	5,000	..	..
		Total ..	32,300	..	..
		For rounding	—400	..	..
		Total ..	**88,000**	..	..
		Voted ..	**88,000**	..	..
		Charged ..	..	..	..

Law Officers.

SUMMARY.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
(1) English Law Officers	**Voted** ..	**45,500**	**46,600**	**46,500**
	Charged	*29,200*	*30,200*	*30,200*
(2) Legal Remembrancer	**Voted** ..	**1,77,700**	**1,68,300**	**1,71,500**
	Charged	*46,500*	*40,000*	*51,500*
(3) Mufassal establishment	**Voted** ..	**2,95,600**	**2,93,000**	**3,09,000**
	Charged	*200*	*100*	*300*
Deduct—**Recoveries from other Governments for services rendered by the Law Officers of Bengal—**				
Central Government (Voted)		**4,000**	**4,000**	**10,000**
Assam Government	**Voted** ..	**13,900**	**13,900**	**9,000**
	Charged	*2,300*	*2,300*	*1,000*
Total ..		**5,74,500**	**5,58,000**	**5,89,000**
	Voted ..	**5,00,900**	**4,90,000**	**5,08,000**
	Charged	*73,600*	*68,000*	*81,000*

III—DETAILED ACCOUNT NO. 27B—LAW OFFICERS—*contd.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		DETAILS.			
B-1—Pay of officers		**(1) English Law Officers.**			
	1	Advocate-General (2,000) (*Charged*)	*24,000*	*25,000*	*25,000*
	1	Standing Counsel (1,000) (voted) ..	12,000	12,000	12,000
	1	Solicitor to Government (2,600) .. (voted)	31,200	32,100	32,100
		Total ..	67,200	69,100	69,100
		Voted ..	43,200	44,100	44,100
		Charged ..	*24,000*	*25,000*	*25,000*
B-2—Pay of establishment.		Allowance of Advocate-General (*Charged*)	*5,200*	*5,200*	*5,200*
B-3—Allowances, honoraria, etc.		House-rent and other allowances ..	1,900	1,900	1,881
B-6—Contingencies		Customs duty on imported stores ..	..	..	..
		Miscellaneous charges ..	..	..	..
		Rents, rates and taxes ..	..	..	..
		Postage and telegram charges ..	70	300	70
		Purchase of books ..	200	200	225
		Office expenses and miscellaneous	100	100	60
		Total ..	370	600	355
		For rounding { Voted ..	+30	..	+164
		{ *Charged* ..	..	..	..
		Total English Law Officers	**74,700**	**76,800**	**76,700**
		Voted ..	**45,500**	**46,600**	**46,500**
		Charged	*29,200*	*30,200*	*30,200*
		(2) Legal Remembrancer.			
B-1—Pay of officers	1	Legal Remembrancer (3,000) Voted ..	..	..	..
		Charged ..	*36,000*	*34,500*	*36,000*
	6	Other officers, 1 (2,200), 1 (1,200—100—2—1,600), 1(600—1,200), 1 (500), 1(300), 1(150).	67,000	57,000	65,900
		Leave salaries ..	..	..	2,000
		Total ..	1,03,000	91,500	1,03,900
B-2—Pay of establishment.	17	Clerks (400 and less) ..	21,100	22,300	22,200
	16	Servants (21 and less) ..	3,200	3,300	3,300
		Temporary establishment ..	..	..	..
		Leave salaries	1,000	..	..
		Total ..	25,300	25,600	25,500
B-3—Allowances, honoraria, etc.		Travelling allowance— Voted ..	500	400	500
		Charged ..	*400*	*500*	*400*
		Hill allowance	300	200	300
		House-rent and other allowances— Voted ..	100	100	120
		Charged ..	..	..	..
		Compensation for dearness of food	..	..	..
		Fees to pleaders— Voted ..	25,000	25,000	20,000
		Charged ..	*10,000*	*5,000*	*15,000*
		Cost of passages under the Superior Civil Services Rules, 1924 (*Charged*)	..	..	..
		Total ..	36,300	31,200	36,320
		Voted ..	**25,900**	**25,700**	**20,920**
		Charged ..	*10,400*	*5,500*	*15,400*

III—Detailed Account No. 27B—Law Officers—*concld.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
B-6—Contingencies	..	Fees to pleaders (other than Government servants) ..	28,000	28,000	30,400
		Customs duty on imported stores ..	..	..	..
		Charges for conducting law suits ..	28,000	28,000	23,000
		Other charges	..	..	..
		Postage and telegram charges ..	700	700	700
		Purchase of books, etc. ..	600	600	600
		Rents, rates and taxes ..	..	..	..
		Office expenses and miscellaneous ..	2,300	2,700	2,700
		Total ..	59,600	60,000	57,400
		For rounding—			
		Voted ..	−100	..	−220
		Charged ..	*+100*	..	*+100*
		Total—Legal Remembrancer ..	**2,24,200**	**2,08,300**	**2,23,000**
		Voted ..	**1,77,700**	**1,68,300**	**1,71,500**
		Charged ..	*46,500*	*40,000*	*51,500*
		(3) Mufassal Establishment.			
B-1—Pay of officers	44	Government Pleaders and Public Prosecutors (100 and less)—			
		Voted ..	32,000	32,000	32,000
		Charged ..	..	..	..
B-2—Pay of establishment.	..	Allowances of Government Pleaders—			
		Voted ..	6,600	6,500	6,500
		Charged ..	..	..	..
B-2—Allowances, honoraria, etc.		Travelling allowance ..	500	500	500
		Fees to pleaders in criminal cases—			
		Voted ..	1,30,000	1,30,000	1,30,000
		Charged ..	..	..	..
		Fees to pleaders in civil suits ..	10,000	8,000	12,000
		Fees to pleaders for the defence of paupers in murder cases ..	..	..	..
		Total ..	1,40,500	1,38,500	1,42,500
B-5—Contingencies		Fees to pleaders in civil suits (other than Government servants) ..	4,000	3,000	5,000
		Fees to pleaders for defence of paupers in murder cases (other than Government servants)—			
		Voted ..	10,500	11,000	11,000
		Charged ..	*100*	..	*200*
		Fees to pleaders in Criminal cases (other than Government servants)—			
		Voted ..	1,02,000	1,02,000	1,12,000
		Charged ..	*100*	*100*	*100*
		Total ..	1,16,700	1,16,100	1,28,300
		For rounding—			
		Voted ..	..	..	..
		Charged ..	..	..	..
		Total Mufassal Establishment ..	**2,95,800**	**2,93,100**	**3,09,300**
		Voted ..	**2,95,600**	**2,93,000**	**3,09,000**
		Charged ..	*200*	*100*	*300*

III—DETAILED ACCOUNT NO. 27C—ADMINISTRATOR-GENERAL AND OFFICIAL TRUSTEE

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
C-1—Pay of officers	2	Administrator-General and Deputy Administrator-General, 1 (2,000—100—2,500), 1 (1,000—50—1,200)	42,600	41,600	45,000
C-2—Pay of establishment.	85	Clerks (350 and less)	97,000	96,400	97,000
	30	Servants (29 and less)	6,900	6,800	7,000
		Temporary establishment ..	..	..	..
		Leave salaries	..	..	..
		Total ..	1,03,900	1,03,200	1,04,000
C-3—Allowances, honoraria, etc.		Travelling allowances	..	..	..
		Compensation for dearness of food	..	..	..
		Cost of passages under the Superior Civil Services Rules, 1924 (*Charged*)	..	..	..
		House rent and other allowances ..	200	200	120
		Total ..	200	200	120
C-6—Contingencies		Rents, rates and taxes ..	..	..	..
		Office expenses and miscellaneous ..	..	..	..
		For rounding (voted)	+300	..	−120
		Total ..	**1,47,000**	**1,45,000**	**1,49,000**
		Voted ..	**1,47,000**	**1,45,000**	**1,49,000**
		Charged ..	..	..	..

III—DETAILED ACCOUNT NO. 27D—CORONER'S COURT.

D-1—Pay of officers	1	Coroner (300)	3,600	3,600	3,600
D-2—Pay of establishment.	1	Interpreter and Clerk (60) ..	930	800	720
	2	Servants (16 and less)	400	400	408
		Total ..	1,330	1,200	1,128
D-3—Allowances, honoraria, etc.		Travelling allowance	432	400	346
		Compensation for dearness of food	..	..	..
		House-rent and other allowances ..	360	400	324
		Total ..	792	800	670
D-6—Contingencies		Rent, rates and taxes	..	..	..
		Office expenses and miscellaneous ..	400	400	300
		Total ..	400	400	300
		For rounding	−122	..	+302
		Total ..	**6,000**	**6,000**	**6,000**
		Voted ..	**6,000**	**6,000**	**6,000**
		Charged ..	..	..	..

III—Detailed Account No. 27E—Presidency Magistrates' Courts.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.
SUMMARY.			
(1) **Presidency Magistrates** .. .. .. **Voted** ..	**1,93,000**	**1,47,700**	**1,44,000**
Charged ..	*20,000*	*19,000*	*20,000*
(2) **Juvenile Court and Detention House for Juvenile Offenders** (**voted**)	**12,000**	**12,300**	**13,000**
Total ..	**2,25,000**	**1,79,000**	**1,77,000**
Voted ..	**2,05,000**	**1,60,000**	**1,57,000**
Charged ..	*20,000*	*19,000*	*20,000*

	Number. 1938-39.	DETAILS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		(1) Presidency Magistrates.			
E-1—Pay of officers	5	Presidency Magistrates, 1 (1,250—50—1,500), 2 (750—50—1,000), 1 (1,000), 1 (350—25-2—400) (voted)	48,700	57,000	47,100
	1	Presidency Magistrate, 1 (2,100) (*Charged*)	*18,000*	*18,000*	*18,000*
	2	Municipal Magistrates 1 (1,250), 1 (950) (voted)	26,200	26,000	24,300
		Total ..	92,900	1,01,000	89,400
E-2—Pay of establishment.	62	Interpreters and clerks (250 and less)	63,960	61,000	63,000
	48	Servants (19 and less)	10,300	10,500	10,500
		Temporary establishment ..	..	600	..
		Total ..	74,260	72,100	73,500
E-3—Allowances, honoraria, etc.		Travelling allowance—			
		Voted	600	900	600
		Charged	..	..	..
		House-rent and other allowances—			
		Voted	600	600	600
		Charged	*1,600*	*1,000*	*1,600*
		Diet and travelling allowances of witnesses	..	..	..
		Fees to interpreters and pleaders	..	..	..
		Remuneration to copyists ..	5,900	5,800	5,800
		Cost of passages under the Superior Civil Services Rules, 1924 (*Charged*)	..	..	..
			8,700	8,300	8,600
		Carried over ..	1,75,860	1,81,400	1,71,500

III—DETAILED ACCOUNT NO. 27E—PRESIDENCY MAGISTRATES' COURTS—*concld.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		(1) Presidency Magistrates—*concld.*			
		Brought forward ..	1,75,860	1,81,400	1,71,500
E-5—Contract contingencies.		A—Contract contingencies ..	5,900	5,600	5,600
E-6—Other contingencies.		Fees to interpreters and pleaders ..	50	..	50
		Diet and travelling expenses of witnesses ..	3,000	12,000	12,000
		Customs duty on imported stores ..	..	..	..
		Other charges	..	..	..
		Purchase of books, etc. ..	100	100	100
		Rents, rates and taxes	4,400	4,400	4,440
		Other contingent charges ..	13,000	11,200	14,000
		Total ..	30,550	27,700	30,590
E-7—Establishment charges recoverable from other Governments, departments, etc.		*Deduct*—Recoveries from the Calcutta Municipality on account of pay and allowances of the Municipal Magistrates and their establishments	..	48,000	44,000
		For rounding—			
		Voted	+290	..	−90
		Charged	*+400*	..	*+400*
		Total Presidency Magistrates	**2,13,000**	**1,66,700**	**1,64,000**
		Voted	1,93,000	1,47,700	1,44,000
		Charged	*20,000*	*19,000*	*20,000*
		(2) Juvenile Court and Detention House, etc.			
E-2—Pay of establishment.	7	Officers, 1 (180), 3 (100), 1 (40—5—100), 1 (25), 1 (27)	6,180	6,000	6,400
	7	Servants (15)	1,600	1,600	1,600
		Temporary establishment ..	1,080	1,100	1,080
		Leave salaries	..	..	..
		Total ..	8,860	8,700	9,080
E-3—Allowances, honoraria, etc.		Travelling allowance	960	900	900
		House-rent and other allowances ..	60	100	60
		Total .	1,020	1,000	960
E-6—Contingencies		Rents, rates and taxes ..	570	600	580
		Office expenses and miscellaneous ..	2,000	2,000	2,000
		Total ..	2,570	2,600	2,580
		For rounding (voted)	−450	..	+380
		Total Juvenile Court, etc. ..	**12,000**	**12,300**	**13,000**
		Voted	12,000	12,300	13,000
		Charged	..	..	..

III—DETAILED ACCOUNT No. 27F—CIVIL AND SESSIONS COURTS.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
CIVIL AND SESSIONS COURTS.				
Summary.				
(1) Civil and Sessions Courts	**Voted** ..	**51,61,500**	**51,27,000**	**51,81,000**
	Charged	*5,18,000*	*5,11,000*	*5,37,500*
(2) Process-serving Establishment (Voted)		**12,80,500**	**12,45,000**	**12,93,500**
(3) Court under the Workmen's Compensation Act and Payment of Wages Act	**Voted** ..	**10,000**	**9,100**	**8,800**
	Charged	*22,500*	*22,500*	*21,800*
(4) Special Tribunal	**Voted** ..	**10,000**	**9,900**	**12,700**
	Charged	*11,500*	*11,500*	*21,700*
	Total ..	**70,14,000**	**69,36,000**	**70,77,000**
	Voted ..	**64,62,000**	**63,91,000**	**64,96,000**
	Charged	*5,52,000*	*5,45,000*	*5,81,000*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		DETAILS.			
		(1) Civil and Sessions Courts.			
1—Pay of officers	34	District and Sessions Judges, 3 (3,000), 31 (1,600—2,250)—			
		Voted	3,00,000	3,00,000	2,70,000
		Charged	*4,88,000*	*4,70,000*	*5,02,000*
	48	Subordinate Judges (750—1,200) ..	4,65,000	4,65,000	5,05,000
	245	Munsifs (275—700)	13,70,000	13,75,000	13,55,000
		Temporary District and Sessions Judges—			
		Voted	25,000	26,000	11,000
		Charged	..	*8,000*	*8,000*
		Temporary Subordinate Judges (voted)	12,000	10,000	44,000
		Total ..	26,60,000	26,54,000	26,95,000
F-2—Pay of establishment.	2,362	Clerks (275 and less)	18,65,000	18,60,000	18,60,516
	937	Servants (22 and less)	2,00,000	1,95,000	2,23,034
		Carried over	47,25,000	47,09,000	47,78,550

III—DETAILED ACCOUNT No. 27F—CIVIL AND SESSIONS COURTS—*contd.*

		Budget estimate, 1938-39.	Revised estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
	Brought forward	47,25,000	47,09,000	47,78,550
	(1) Civil and Sessions Courts—*contd.*			
F-2—Pay of establishment.	Temporary Record-room and Comparing Establishment	13,000	13,000	12,000
	Other temporary establishment ..	71,000	71,000	70,500
	Total ..	21,49,000	21,39,000	21,66,050
F-3—Allowances, honoraria, etc.	Travelling allowance—			
	Voted ..	57,000	54,000	54,000
	Charged ..	*10,000*	*9,000*	*12,500*
	House-rent and other allowances—			
	Voted ..	15,000	15,000	15,000
	Charged ..	*5,000*	*5,000*	*5,000*
	Compensation for dearness of food—			
	Voted ..	..	..	..
	Charged ..	..	..	..
	Cost of passages under the Superior Civil Services Rules, 1924 (*Charged*) ..	*15,000*	*19,000*	*10,000*
	Remuneration to copyists	2,90,000	2,90,000	2,90,000
	Total ..	3,92,000	3,92,000	3,86,500
	Carried over	52,01,000	51,85,000	52,47,550

III—DETAILED ACCOUNT NO. 27F—CIVIL AND SESSIONS COURTS—*contd.*

		Budget estimate, 1938-39.	Revised estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
	Brought forward	52,01,000	51,85,000	52,47,550
	(1) Civil and Sessions Courts—*concld.*			
F-4—Contract contingencies.	A—Contract contingencies—			
	Voted ..	2,30,000	2,23,000	2,23,000
	Charged ..	..	..	..
F-5—Other contingencies.	Customs duty on imported stores ..	..	..	..
	Other charges—			
	Voted ..	..	..	..
	Charged ..	..	..	..
	Allowances to jurors and assessors—			
	Voted ..	86,000	86,000	96,000
	Charged ..	..	..	..
	Diet and travelling expenses of witnesses—			
	Voted ..	76,000	74,000	82,000
	Charged ..	..	..	..
	Purchase of books, etc.—			
	Voted ..	33,000	21,000	21,000
	Charged ..	..	..	..
	Purchase of typewriters—			
	Voted ..	6,500	2,500	2,500
	Charged ..	..	..	..
	Rents, rates and taxes	39,000	39,000	39,000
	Liveries to peons—			
	Voted ..	1,500	1,500	1,500
	Charged ..	..	..	..
	Other contingent charges—			
	Voted ..	2,000	2,000	1,500
	Charged ..	..	..	..
	Charges for transmission of landlords' fees ..	4,500	4,000	4,000
	Total ..	2,48,500	2,30,000	2,47,500
F-6—Grants-in-aid, contributions, etc.	Contribution for passages of officers transferred to and from other Governments, departments, etc. (*Charged*)	..	..	..
	For rounding (voted) ..	..	..	+450
	Carried over	56,79,500	56,38,000	57,18,500

III—Detailed Account No. 27F—Civil and Sessions Courts—*contd.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		Brought forward ..	56,79,500	56,38,000	57,18,500
		(2) Process-serving Establishment.			
F-2—Pay of establishment	278	Nazirs, Naib-Nazirs and Nazirs' clerks (220 and less)—			
		Voted	2,35,000	2,30,000	2,40,000
		Charged	..	..	..
	3,964	Peons (22 and less)—			
		Voted..	8,00,000	8,00,000	9,06,000
		Charged	..	..	..
		Temporary establishment ..	1,00,000	75,000	3,000
		Total ..	11,35,000	11,05,000	11,49,000
F-3—Allowances, honoraria, etc.		Travelling allowance—			
		Voted	19,500	15,000	19,500
		Charged	..	..	..
		House-rent and other allowances ..	1,000	1,000	1,000
		Total ..	20,500	16,000	20,500
F-4—Other contingencies.		Miscellaneous contingent charges—			
		Voted	1,25,000	1,24,000	1,24,000
		Charged	..	..	..
		Total Process-serving Establishment	**12,80,500**	**12,45,000**	**12,93,500**
		(3) Court under the Workmen's Compensation Act and Payment of Wages Act.			
F-1—Pay of officers	1	Commissioner 1(2,150 and less)—			
		Voted	..	..	..
		Charged	*19,600*	*20,200*	*20,800*
F-2—Pay of establishment.	4	Clerks 4 (35—140)	6,420	7,000	5,400
	5	Servants 5 (15—19)	1,100	..	1,100
		Leave salaries	..	..	..
		Temporary establishment ..	..	..	200
		Total ..	7,520	7,000	6,700
F-3—Allowances, honoraria, etc.		Travelling allowance—			
		Voted	400	400	400
		Charged	*1,000*	*1,000*	*1,000*
		House-rent and other allowances—			
		Voted	600	500	480
		Charged	*1,900*	*1,300*	..
		Cost of passages under the Superior Civil Services Rules, 1924 (*Charged*)	..	..	..
			3,900	3,200	1,880
		Carried over ..	69,91,020	69,13,400	70,41,380

III—Detailed Account No. 27F—Civil and Sessions Courts—*concld.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		Brought forward ..	69,91,020	69,13,400	70,41,380
		(3) Court under the Workmen's Compensation Act and Payment of wages Act—*concld.*			
F.-6—Other contingencies.		Copying charges	..	..	..
		Fees for assessors under section 20(2) of the Act	200	100	200
		Rents, rates and taxes ..	..	..	..
		Postage and telegram charges ..	..	..	..
		Purchase of books	200	200	200
		Other contingent charges ..	1,000	900	700
		Total ..	1,400	1,200	1,100
		For rounding— Voted	+80	..	+120
		Charged	..	..	..
		Total Court under the Workmen's Compensation Act and Payment of wages Act	**32,500**	**31,600**	**30,600**
		Voted	**10,000**	**9,100**	**8,800**
		Charged	*22,500*	*22,500*	*21,800*
		(4) Special Tribunal.			
F-1—Pay of officers, etc.		Commissioners— Voted	5,000	5,000	7,500
		Charged	*10,000*	*10,000*	*20,000*
		Total ..	15,000	15,000	27,500
F-2—Pay of establishment.		Temporary establishment ..	1,500	1,500	1,500
F-3—Allowances, honoraria, etc.		Travelling allowance— Voted	700	500	700
		Charged	*700*	*500*	*700*
		Diet and travelling expenses of witnesses	..	..	..
		House-rent and other allowances— Voted	..	..	..
		Charged	*1,000*	*1,000*	*1,000*
		Total ..	2,400	2,000	2,400
F-6—Contingencies		Diet and travelling expenses of witnesses— Voted	2,000	1,700	2,000
		Charged	..	..	..
		Miscellaneous contingent charges— Voted	1,000	1,200	1,000
		Charged	..	..	..
		Total ..	3,000	2,900	3,000
		For rounding .. Voted ..	−200	..	..
		For rounding .. *Charged*	*−200*	..	..
		Total Special Tribunal ..	**21,500**	**21,400**	**34,400**
		Voted	**10,000**	**9,900**	**12,700**
		Charged	*11,500*	*11,500*	*21,700*
		Total Civil and Sessions Courts ..	**70,14,000**	**69,36,000**	**70,77,000**

III—DETAILED ACCOUNT NO. 27G—COURTS OF SMALL CAUSES.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.
SUMMARY.			
(1) Presidency Courts (Voted)	**2,11,000**	**2,15,500**	**2,32,500**
(2) Mufassal Courts (Voted)	**46,000**	**45,500**	**47,500**
Total	**2,57,000**	**2,61,000**	**2,80,000**
Voted ..	**2,57,000**	**2,61,000**	**2,80,000**
Charged	..	..	..

	Number. 1938-39.	**DETAILS.**			
		(1) Presidency Courts.			
G-1—Pay of officers	6	Judges (2,400 and less) ..	77,400	78,000	96,900
	2	Registrar and Deputy Registrar (750—900).	12,845	9,000	9,000
		Leave salaries ..	..	..	..
		Total ..	90,245	87,000	1,05,900
G-2—Pay of establishment.	77	Clerks (350 and less) ..	79,880	84,000	84,000
	43	Servants (32 and less) ..	8,000	8,000	8,000
		Temporary establishment ..	..	1,500	1,500
		Process-serving establishment—			
		Bailiffs and criers .. } Peons .. }	17,000	17,000	17,000
		Leave salaries for bailiffs ..	..	..	..
		Total ..	1,04,880	1,10,500	1,10,500
G-3—Allowances, honoraria, etc.		Travelling allowance ..	200	200	200
		House-rent and other allowances ..	300	200	300
		Compensation for dearness of food	..	..	..
		Total ..	500	400	500
G-6—Other contingencies.	..	Rents, rates and taxes ..	9,200	9,200	9,200
		Office expenses and miscellaneous	6,000	8,000	5,900
		Purchase of books ..	400	400	400
		Total ..	15,600	17,600	15,500
		For rounding (voted) ..	—225	..	+100
		Total Presidency Courts (Voted)	**2,11,000**	**2,15,500**	**2,32,500**

II—DETAILED ACCOUNT NO. 27G—COURTS OF SMALL CAUSES—*concld.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		(2) Mufassal Courts.			
G-1—Pay of officers	2	Judges 2(850 and less) ..	20,000	20,100	22,200
		Registrar (700) ..	..	..	..
		Deduct—Emergency deduction from pay	..	..	..
		Total ..	20,000	20,100	22,200
G-2—Pay of establishment.	13	Clerks (300 and less) ..	12,600	12,400	12,200
	11	Servants (20 and less)	2,600	2,400	2,100
		Temporary establishment ..	..	..	..
		Process-serving establishment—			
	1	Nazir (140) ..	1,200	1,100	1,100
	22	Peons (22 and less) ..	5,600	5,400	5,600
		Deduct—Emergency deductions from pay	..	..	..
		Total ..	22,000	21,300	21,000
G-3—Allowances, honoraria, etc.		Travelling allowance ..	..	..	..
		House-rent and other allowances	1,000	900	900
		Compensation for dearness of food	..	..	..
		Remuneration to copyists ..	100	100	100
		Total ..	1,100	1,000	1,000
G-4—Contract contingencies.		Contract contingencies ..	1,400	1,400	1,400
G-5—Other contingencies.		Rents rates and taxes ..	1,500	1,500	1,460
		Other contingent charges	200	200	400
		Total ..	1,700	1,700	1,860
		For rounding (voted) ..	−200	..	+40
		Total Mufassal Courts (voted)	**46,000**	**45,500**	**47,500**

III—Detailed Account No. 27H.—Criminal Courts.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate. 1937-38.
		Rs.	Rs.	Rs.
SUMMARY.				
(1) Police Case Hospitals		**10,500**	**11,200**	**10,000**
(2) Detention House, Howrah		..	..	..
(3) Rewards under the Arms Act	**Voted** ..	**1,500**	**800**	**2,000**
	Charged	..	..	..
(4) Grant to Salvation Army for Karwal Nat Settlement at Saidpur.	**Voted** ..	..	..	..
	Charged	..	..	..
For rounding	**Voted** ..	..	..	..
	Charged	..	..	..
	Total ..	**12,000**	**12,000**	**12,000**
	Voted ..	**12,000**	**12,000**	**12,000**
	Charged	..	..	..

	Number. 1938-39.	**DETAILS.**	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate. 1937-38.
		Police Case Hospitals.			
H-2—Pay of establishment.	2	Sub-Assistant Surgeons (200 and less)	4,600	4,600	4,600
	3	Compounders and dressers (30 and less)	1,100	1,200	1,200
		Leave salaries	..	..	..
		Deduct—Emergency deductions from pay	..	..	..
		Total ..	5,700	5,800	5,8 0
H-3—Allowances, honoraria, etc.		Travelling allowance	150	100	100
		House-rent and other allowances ..	240	200	240
		Compensation for dearness of food	..	..	..
		Total ..	390	300	340
H-6—Contingencies		Office expenses and miscellaneous	4,200	5,100	4,200
		Purchase of books	..	..	..
		Total ..	4,200	5,100	4,200
		For rounding (voted) ..	+210	..	−340
		Total ..	**10,500**	**11,200**	**10,000**
		Total Police case Hospitals (Voted)	**10,500**	**11,200**	**10,000**

III—Detailed Account No. 27I—Pleadership and Muktearship Examination Charges.

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
I-1—Pay of officers	1	Secretary (100)	1,200	1,200	1,200
I-2—Pay of establishment	1	Clerk (150)	2,000	2,000	2,000
	1	Servant (15)			
		Total ..	2,000	2,000	2,000
I-3—Allowances honoraria, etc.		House-rent and other allowances ..	24	..	24
I-6—Contingencies		Fees to examiners	1,800	1,600	1,800
		Office expenses and miscellaneous	2,600	2,200	2,700
		Total ..	4,400	3,800	4,500
		For rounding (voted) ..	+376	..	+276
		Total ..	**8,000**	**7,000**	**8,000**
		Voted ..	**8,000**	**7,000**	**8,000**
		Charged	..	..	..

III—Detailed Account No. 27J—Charges in England.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
CHARGES IN ENGLAND.				
A—Secretary of State for India—				
Other charges (Voted)		**6,000**	**5,000**	**3,360**
B—High Commissioner for India—				
Leave and deputation salaries	**Voted** ..	**22,440**	**9,000**	**8,000**
	Charged	*2,13,360*	*2,20,500*	*2,26,680*
Overseas pay	**Voted** ..	..	..	..
	Charged	*44,000*	*38,500*	*44,000*
Other charges (*Charged*)		..	*1,000*	..
For rounding	**Voted** ..	**−340**	..	**−360**
	Charged	*+40*	..	*+320*
	Total ..	**2,85,500**	**2,74,000**	**2,82,000**
	Voted ..	**28,100**	**14,000**	**11,000**
	Charged	*2,57,400*	*2,60,000*	*2,71,000*

GRANT No. 15

Jails and Convict Settlements

(Head of Account:—28—Jails and Convict Settlements)

Voted Rs. 36,31,000 *Charged Rs. 1,48,000*

Total Rs. 37,79,000

II—Abstract Account

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
A—Jails—				
A-1—Pay of officers	**Voted** ..	**70,900**	**75,600**	**74,100**
	Charged	*1,28,900*	*1,16,000*	*1,09,200*
A-2—Pay of establishment	**Voted** ..	**12,37,488**	**12,15,700**	**11,99,180**
	Charged	*2,350*	*2,220*	*2,200*
A-3—Allowances, honoraria, etc.	**Voted** ..	**85,970**	**86,850**	**91,320**
	Charged	*4,600*	*6,800*	*450*
A-5—Contingencies	**Voted** ..	**18,16,546**	**17,66,650**	**19,51,731**
	Charged	*2,290*	*2,280*	*2,287*
A-6—Grants-in-aid, contributions, etc. ..	**Voted** ..	..	..	..
	Charged	..	..	..
A-7—Charges for the distribution of quinine by the Presidency Jail (Voted).		**25,000**	**24,000**	**25,000**
A-8—Establishment charges payable to other Governments, Departments, etc.	**Voted** ..	..	..	..
	Charged	..	..	..
A-9—*Deduct*—Establishment charges recoverable from other Governments Departments, etc.	**Voted** ..	**2,500**	**2,100**	**2,800**
	Charged	..	..	..
For rounding ..	**Voted** ..	**+596**	..	**+469**
	Charged	*+860*	..	*+863*
Total A—Jails		**33,73,000**	**32,94,000**	**34,61,000**
	Voted ..	**32,34,000**	**31,66,700**	**33,39,000**
	Charged	*1,39,000*	*1,27,300*	*1,22,000*

II—ABSTRACT ACCOUNT—*concld.*

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
B.—Charges on account of persons confined or detained in Jails outside the Province.—		Rs.	Rs.	Rs.
B-1—Pay of officers	Voted		43,670	42,700
	Charged		*13,360*	*13,600*
B-2—Pay of establishment	Voted ..		1,29,840	1,26,300
	Charged		..	..
B-3—Allowances, honoraria, etc.	Voted ..		32,130	27,700
	Charged		*2,500*	*2,500*
B-4—Contingencies	Voted ..	300	3,00,460	4,05,900
	Charged		..	..
B-5—Grants-in-aid, contributions	*Charged*		*840*	*900*
B-6—*Deduct*—Establishment charges recoverable from other Governments. ..	Voted		4,800	7,300
For rounding	Voted ..		..	+200
	Charged		..	*+500*
Total B—Charges on account of persons confined or detained in Jails outside the Province		300	5,18,000	6,13,000
	Voted ..	300	5,01,300	5,95,500
	Charged	..	*16,700*	*17,500*
C—Jails Manufacturers—				
C-1—Pay of officers	Voted ..	4,800	5,200	5,200
	Charged	..	..	..
C-2—Pay of establishment	Voted	36,500	34,400	34,880
	Charged ..	..	..	..
C-3—Allowances, honoraria, etc.	Voted ..	2,000	1,600	1,600
	Charged	..	..	..
C-5—Contingencies	Voted ..	6,97,800	6,90,400	7,01,900
	Charged	*500*	*500*	*400*
C-6—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.	Voted ..	3,50,000	3,45,000	3,86,500
	Charged	*100*	*100*	*100*
For rounding	Voted ..	..	..	−380
	Charged	..	..	..
Total C—Jail Manufacturers ..		3,91,500	3,87,000	3,57,000
	Voted ..	3,91,100	3,86,600	3,56,700
	Charged	*400*	*400*	*300*
D—Charges in England—				
Leave and deputation salaries	Voted ..	5,360	4,800	8,000
	Charged	..	*5,900*	*4,000*
Overseas pay	Voted ..	..	..	..
	Charged	*8,800*	*8,700*	*6,500*
Total D—Charges in England ..		14,160	19,400	18,500
	Voted ..	5,360	4,800	8,000
	Charged	*8,800*	*14,600*	*10,500*
E—Loss or gain by exchange	Voted ..	..	..	..
	Charged	..	..	..
For rounding ..	Voted ..	+240	−400	−200
	Charged	*—200*	..	*—300*
Total grant No. 15		37,79,000	42,18,000	44,49,000
	Voted ..	36,31,000	40,59,000	42,99,000
	Charged	*1,48,000*	*1,59,000*	*1,50,000*

III—DETAILED ACCOUNT No. 28A.—JAILS.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
JAILS.				
SUMMARY.				
Distribution by Jails—				
(a) Superintendence	**Voted** ..	**65,000**	**63,000**	**63,000**
	Charged	*32,000*	*31,000*	*31,000*
(b) Presidency Jails	**Voted** ..	**3,26,000**	**3,53,600**	**3,51,000**
	Charged	*21,000*	*26,000*	*29,000*
(c) Central Jails	**Voted** ..	**11,37,000**	**10,35,600**	**10,83,000**
	Charged	*71,000*	*55,700*	*47,000*
(d) District Jails	**Voted** ..	**11,58,000**	**11,73,200**	**12,60,000**
	Charged	*10,000*	*10,000*	*10,000*
(e) Subsidiary Jails	**Voted** ..	**3,26,000**	**3,26,000**	**3,47,000**
	Charged	*4,000*	*3,700*	*4,000*
(f) Borstal Institution		**55,000**	**54,600**	**53,000**
(h) Charges for moving prisoners (in cash) ..	**Voted** ..	**16,500**	**16,800**	**16,500**
	Charged	*100*	*100*	*100*
(i) Charges for moving prisoners by Railway Warrants	**Voted** ..	**55,000**	**57,000**	**62,000**
	Charged	..	..	..
(j) Charges for police custody	**Voted** ..	**73,200**	**65,000**	**81,000**
	Charged ..	*800*	*800*	*800*
(k) Rearmament of the Jail Department		..	..	..
A-7—Charges for the distribution of quinine by the Presidency Jail (voted)		**25,000**	**24,000**	**25,000**
A-8—Establishment charges payable to other Governments, Departments, etc.		..	..	..
A-9—*Deduct*—Establishment charges recoverable from other Governments (voted).		**2,500**	**2,100**	**2,800**
For rounding	**Voted** ..	**—200**	..	**+300**
	Charged	*+100*	..	*+100*
Total ..		**33,73,000**	**32,94,000**	**34,61,000**
Voted ..		**32,34,000**	**31,66,700**	**33,39,000**
Charged ..		*1,39,000*	*1,27,300*	*1,22,000*

III—Detailed Account No. 28A—Jails—*contd.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		DETAILS.			
		(a) Superintendence.			
A-1—Pay of officers.	1	Inspector-General (2,500) (*Charged*)	*28,700*	*28,000*	*28,000*
	1	Other gazetted officers (600)—			
		Voted ..	7,200	7,200	7,200
		Charged ..	..	..	..
		Total Pay of Officers ..	35,900	35,200	35,200
A-2—Pay of establishment.	31	Clerks (250 and less) ..	39,648	38,800	38,000
	14	Servants (26 and less) ..	2,800	2,700	2,800
		Temporary establishment ..	8,000	7,200	7,600
		Total Pay of establishment ..	50,448	48,700	48,400
A-3—Allowances, honoraria		Travelling allowance—			
		Voted ..	1,700	1,700	1,700
		Charged ..	*1,700*	*1,600*	*1,600*
		Hill allowances	100	100	100
		House-rent and other allowances—			
		Voted ..	100	100	100
		Charged ..	*1,400*	*1,400*	*1,500*
		Cost of passage granted under the Superior Civil Service Rules, 1924 (*Charged*) ..	..	..	..
		Total Allowances, honoraria ..	5,000	4,900	5,000
A-5—Contingencies		Other Contingent Charges—			
		Voted ..	1,500	1,100	1,200
		Charged ..	..	..	..
		Purchase of books	100	100	100
		Commission charges on warrants and credit notes	4,000	4,000	4,000
		Total Contingencies ..	5,600	5,200	5,300
		For rounding—			
		Voted ..	−148	..	+200
		Charged ..	*+200*	..	*−100*
		Total Superintendence ..	**97,000**	**94,000**	**94,000**
		Voted ..	**65,000**	**63,000**	**63,000**
		Charged ..	*32,000*	*31,000*	*31,000*

III—DETAILED ACCOUNT No. 28A—JAILS—*contd.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		(b) Presidency Jail.			
A-1—Pay of officers	2	Superintendent (1,700) and Deputy Superintendent 1 (340)—			
		Voted ..	4,000	4,300	5,000
		Charged	*21,000*	*23,600*	*27,300*
		Medical Officer—			
		Voted ..	..	..	..
		Charged	..	..	..
		Total Pay of Officers ..	25,000	27,900	32,300
A-2—Pay of establishment.	7	Jailors and Deputy Jailors (400 and less)	17,500	19,000	16,600
	14	Clerical, educational and mechanical establishments (130 and less)	11,100	10,500	10,700
		Warder establishment.			
	191	Permanent watch and ward (250 and less)	68,000	67,000	68,000
		Temporary watch and ward ..	17,900	21,000	20,000
		Medical establishment.			
	3	Assistant and Sub-Assistant Surgeons (175 and less) ..	5,400	5,500	5,200
	1	Compounders and dressers (40 and less)	500	500	500
		Total Pay of establishment ..	1,20,400	1,23,500	1,21,000
A-3—Allowances, honoraria, etc.		Travelling allowance—			
		Voted ..	2,000	2,000	2,000
		Charged	*400*	*2,000*	*1,600*
		House-rent and other allowances { Voted ..	10,335	11,000	11,200
		House-rent and other allowances { *Charged*	..	*400*	..
		Cost of passages granted under the Superior Civil Services Rules, 1924 (*Charged*) ..	..	..	..
		Cost of passages under Bengal Passage Rules, 1927	..	..	..
		Cost of railway warrants	500	500	500
		Total Allowances, honoraria, etc. ..	13,235	15,900	15,300
		Carried over	1,58,635	1,67,300	1,68,600

III—DETAILED ACCOUNT No. 28A—JAILS—*contd.*

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
	Brought forward ..	1,58,635	1,67,300	1,68,600
	Presidency Jail—*concld.*			
A.5—Contingencies	Clothing and bedding of prisoners ..	19,300	18,000	20,000
	Dietary charges	1,11,000	1,26,300	1,20,000
	Extraordinary charges for live-stock and tools and plant	2,000	5,000	8,000
	Hospital charges	15,000	18,000	18,000
	Miscellaneous services and supplies ..	21,000	25,000	25,231
	Sanitation charges	2,500	2,500	2,800
	Customs duty on imported stores ..	..	..	..
	Freight charges	500	500	500
	Purchase of books	100	100	100
	Petty construction and repairs	2,000	2,000	2,000
	Rents, rates and taxes	12,700	12,700	12,400
	Other contingent charges	2,357	2,200	2,200
	Total Contingencies ..	1,88,457	2,12,300	2,11,231
	For rounding—			
	Voted ..	+308	..	+69
	Charged ..	*—400*	..	*+100*
	Total Presidency Jail ..	**3,47,000**	**3,79,600**	**3,80,000**
	Voted ..	**3,26,000**	**3,53,600**	**3,51,000**
	Charged	*21,000*	*26,000*	*29,000*

III—DETAILED ACCOUNT NO. 28A—JAILS—*contd.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		(c) Central Jails.			
A-1—Pay of officers	6	Superintendents and Deputy Superintendents (1,950 and less)—			
		Voted ..	24,300	32,000	32,200
		Charged ..	*69,700*	*54,500*	*43,200*
	1	Medical officers (Rs. 100)—			
		Voted ..	1,300	2,100	1,200
		Charged ..	..	*200*	*1,200*
		Total Pay of officers ..	95,300	88,800	77,800
A-2—Pay of establishment.	27	Jailors and Deputy Jailors (400 and less)	57,700	53,600	50,672
	38	Clerical, educational and mechanical establishments (130 and less) ..	32,900	29,000	27,880
		Warder establishment.			
	690	Permanent watch and ward (Rs. 250 and less)	2,13,000	2,00,000	2,06,160
		Temporary watch and ward ..	72,480	55,000	45,000
		Medical establishment.			
	12	Assistant and Sub-Assistant Surgeons (Rs. 200 and less) ..	22,000	21,000	21,744
	5	Compounders and dressers (Rs. 40 and less)	2,500	2,000	2,240
		Total pay of establishment ..	4,00,580	3,60,600	3,53,696
A-3—Allowances, honoraria, etc.		Travelling allowance—			
		Voted ..	5,000	5,500	5,200
		Charged ..	*1,000*	*800*	*2,600*
		House-rent and other allowances—			
		Voted ..	25,450	22,500	22,400
		Charged ..	..	*200*	..
		Cost of railway warrants ..	2,000	2,000	1,500
		Cost of passages granted under the Superior Civil Services Rules, 1924—			
		Voted ..	..	..	..
		Charged ..	..	..	..
		Cost of passages under Bengal Passage Rules, 1927	550	..	..
		Total Allowances, honoraria, etc. ..	34,000	31,000	31,700
		Carried over ..	5,29,880	4,80,400	4,63,196

III—DETAILED ACCOUNT NO. 28A—JAILS—*contd.*

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
	Brought forward	5,29,880	4,80,400	4,63,196
	(c) Central Jails—*concld.*			
A-5—Contingencies	Clothing and bedding of prisoners ..	52,700	37,300	43,100
	Dietary charges	3,88,900	3,54,100	3,88,000
	Extraordinary charges for live-stock and tools and plant	13,400	9,500	10,500
	Hospital charges	72,200	74,000	75,500
	Miscellaneous services and supplies ..	70,400	60,000	63,746
	Sanitation charges	43,920	40,200	51,400
	Customs duty on imported stores ..	..	..	..
	Freight charges	2,000	2,200	2,200
	Purchase of books	1,000	1,000	1,000
	Petty construction and repairs	8,000	8,000	8,000
	Rents, rates and taxes	13,300	13,300	13,100
	Other contingent charges	11,583	11,300	10,500
	Total contingencies ..	6,77,403	6,10,900	6,67,046
	For rounding—			
	Voted ..	+417	..	−242
	Charged ..	*+300*	..	..
	Total Central Jails ..	**12,08,000**	**10,91,300**	**11,30,000**
	Voted ..	**11,37,000**	**10,35,600**	**10,83,000**
	Charged ..	*71,000*	*55,700*	*47,000*

III—DETAILED ACCOUNT No. 28A—JAILS—*contd.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		DETAILS.			
		(*d*) **District Jails.**			
A-1—Pay of officers	20	Superintendents and Deputy Superintendents (Rs. 150 and less)—			
		Voted ..	19,600	18,600	16,700
		Charged	*9,500*	*9,500*	*9,500*
		Medical Officer—			
		Voted ..	4,000	1,200	1,200
		Charged	..	*200*	..
		Total pay of officers ..	33,100	29,500	27,400
A-6—Pay of establishment.	48	Jailors and Deputy Jailors (Rs. 350 and less)			
		Voted ..	1,14,900	1,17,700	1,09,850
		Charged	..	..	..
	32	Clerical, educational and mechanical establishment (Rs. 120 and less)—			
		Voted ..	19,460	21,500	25,444
		Charged	..	..	..
		Warder establishment.			
	785	Permanent watch and ward (Rs. 40 and less)			
		Voted ..	2,40,000	2,38,500	2,36,500
		Charged	..	..	..
		Temporary watch and ward—			
		Voted ..	67,350	80,000	78,700
		Charged	..	..	..
		Menial and other establishments.			
		Permanent servant (Rs. 15) (voted)	..	..	..
		Temporary servant—			
		Voted ..	..	..	..
		Charged	..	..	..
		Medical establishment.			
	20	Assistant and Sub-Assistant Surgeons (Rs. 200 and less)—			
		Voted ..	40,000	40,500	39,010
		Charged	..	..	..
	8	Compounders and dressers (Rs. 40 and less)	3,700	4,000	4,200
		Total pay of establishment ..	4,85,410	5,02,200	4,93,704
		Carried over ..	5,18,510	5,31,700	5,21,104

III—Detailed Account No. 28A—Jails—*contd.*

			Budget Estimate, 1838-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
	DETAILS.				
	(d) District Jails—*concld.*				
	Brought forward		5,18,510	5,31,700	5,21,104
A-3—Allowances, honoraria, etc.	Travelling allowance—	Voted ..	9,150	9,200	9,600
		Charged	..	*300*	..
	House-rent and other allowances—	Voted ..	22,135	25,500	30,100
		Charged	..	..	..
	Cost of railway warrants—	Voted ..	3,000	3,000	3,470
		Charged	..	..	..
	Total allowances, honoraria, etc.	..	34,285	38,000	43,170
A-5—Contingencies	Clothing and bedding of prisoners—	Voted ..	43,350	50,800	52,000
		Charged	..	..	..
	Dietary charges—	Voted ..	3,73,200	3,61,700	4,35,000
		Charged	..	..	..
	Extraordinary charges for live-stock and tools and plant—	Voted ..	8,500	8,600	12,970
		Charged	..	..	..
	Hospital charges—	Voted ..	59,600	60,000	66,000
		Charged	..	..	..
	Miscellaneous services and supplies—	Voted ..	59,050	60,500	65,637
		Charged	..	..	..
	Sanitation charges—	Voted ..	38,200	40,300	41,500
		Charged	..	..	..
	Freight charges—	Voted ..	3,600	4,300	3,600
		Charged	..	..	..
	Purchase of books—	Voted ..	700	700	700
		Charged	..	..	..
	Petty construction and repairs—	Voted ..	13,000	12,000	13,000
		Charged	..	..	..
	Rents, rates and taxes—	Voted ..	2,000	2,000	2,900
		Charged	..	..	..
	Other contingent charges—	Voted ..	13,026	12,600	12,240
		Charged	..	..	..
	Total contingencies	..	6,14,226	6,13,500	7,05,547
	For rounding—	Voted ..	+479	..	−321
		Charged	*+500*	..	*+500*
	Total District Jails ..	..	**11,68,000**	**11,83,200**	**12,70,000**
		Voted ..	**11,58,000**	**11,73,200**	**12,60,000**
		Charged	*10,000*	*10,000*	*10,000*

III—Detailed Account No. 28A—Jails—*contd.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		(e) Subsidiary Jails.			
A-1—Pay of officers	22	Deputy Superintendents (20)—			
		Voted ..	5,000	5,000	5,300
		Charged	..		..
		Total pay of officers ..	5,000	5,[illegible]	5,300
A-2—Pay of establishment.		Jailor and Deputy Jailors (100 and less)—			
		Voted ..		..	..
		Charged	..	..	..
	63	Clerical, educational and mechanical establishments (110 and less)—			
		Voted ..	28,350	28,500	28,500
		Charged	*250*	*200*	*200*
		Warder establishment.			
	293	Permanent watch and ward (Rs. 30 and less)—			
		Voted ..	1,17,500	1,17,500	1,17,500
		Charged	*1,900*	*1,900*	*1,800*
		Temporary watch and ward—			
		Voted ..	11,000	11,000	12,300
		Charged	*100*	..	*100*
		Medical establishment.			
	40	Assistant and Sub-Assistant Surgeons (Rs. 200 and less)—			
		Voted ..	4,700	4,700	4,700
		Charged	*100*	*120*	*100*
		Compounders and dressers (voted)	..	..	..
		Total pay of establishment ..	1,63,900	1,63,920	1,65,200
		Carried over ..	1,68,900	1,68,920	1,70,500

III—DETAILED ACCOUNT No. 28A—JAILS—*contd.*

			Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
	(e) Subsidiary Jails—*contd.*				
	Brought forward	..	1,68,900	1,68,920	1,70,500
A-3—Allowances, honoraria, etc.	Travelling allowance—	Voted ..	2,200	2,200	2,200
		Charged	*50*	*50*	*100*
	House-rent and other allowances—	Voted ..	500	500	450
		Charged	*50*	*50*	*50*
	Cost of railway warrants—	Voted ..	..	..	..
		Charged	..	..	..
	Total allowances, honoraria, etc.	..	2,800	2,800	2,800
A-5—Contingencies	Clothing and bedding of prisoners—	Voted ..	5,500	5,500	5,000
		Charged	*50*	*50*	*50*
	Dietary charges—	Voted ..	1,12,000	1,12,000	1,30,500
		Charged	*1,000*	*1,000*	*1,000*
	Extraordinary charges for live-stock and tools and plant—	Voted ..	2,500	2,000	3,000
		Charged	*30*	*30*	*30*
	Hospital charges—	Voted ..	4,500	4,400	5,000
		Charged	*60*	*60*	*60*
	Miscellaneous services and supplies—	Voted ..	12,600	13,000	12,427
		Charged	*160*	*150*	*157*
	Sanitation charges—	Voted ..	6,000	6,000	6,300
		Charged	*30*	*30*	*30*
	Customs duty on imported stores—	Voted ..	..	..	..
		Charged	..	..	..
	Freight charges—	Voted ..	..	..	..
		Charged	..	..	..
	Purchase of books—	Voted ..	..	..	..
		Charged	..	..	..
	Petty construction and repairs—	Voted ..	3,000	3,000	3,000
		Charged	..	..	..
	Rents, rates and taxes—	Voted ..	900	900	500
		Charged	..	..	..
	Other contingent charges—	Voted ..	4,400	4,300	4,300
		Charged	*60*	*60*	*60*
	Total contingencies	..	1,52,790	1,52,480	1,71,414
	Carried over	..	3,24,490	3,24,200	3,44,714

III—DETAILED ACCOUNT NO. 28A—JAILS—*contd.*

Number. 1938-39.		Budget Estimate, 1938-39	Revised Estimate, 1937-38	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
	(e) Subsidiary Jails—*concld.*			
	Brought forward ..	3,24,490	3,24,200	3,44,714
	Calcutta Police Lock-up.			
	A-2—Pay of establishment.			
1	Sub-Assistant Surgeon (175)	2,100	2,100	2,100
1	Female warder (17-8)	200	200	200
	Total pay of establishment ..	2,300	2,300	2,300
	A-3—Allowances, honoraria, etc.			
	Travelling allowance	50	50	50
	House-rent and other allowances	300	300	300
	Total allowances, honoraria, &c. ..	350	350	350
	A-5—Contingencies.			
	Clothing and bedding of prisoners	300	300	300
	Extraordinary charges	150	150	150
	Rents, rates and taxes	1,200	1,200	1,200
	Other contingent charges	1,300	1,200	1,300
	Total Contingencies	2,850	2,950	2,950
	Total Calcutta Police Lock-up ..	**5,600**	**5,500**	**5,600**
	For rounding .. .. { Voted ..	−250	..	+423
	{ *Charged*	*+160*	..	*+263*
	Total Subsidiary Jails ..	**3,30,000**	**3,29,700**	**3,51,000**
	Voted ..	**3,26,000**	**3,26,000**	**3,47,000**
	Charged	*4,000*	*3,700*	*4,000*

III—Detailed Account No. 28A—Jails—*contd.*

	1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38
		(f) Borstal Institution.	Rs.	Rs.	Rs.
A-1—Pay of officers	1	Superintendent (380)	5,000	4,700	4,700
	1	Medical Officer (50)	500	500	600
	1	Deputy and Assistant Superintendents (145) ..	1,900	1,800	1,900
		Total pay of officers ..	7,400	7,000	7,203
A-2—Pay of establishment.	13	Clerical, educational and mechanical establishment (62 and less) ..	6,000	6,000	6,480
		Warder establishment.			
	28	Permanent watch and ward (42 and less)	8,500	8,500	8,300
		Temporary watch and ward ..	..	..	..
		Menial and other establishment.			
		Permanent servant	..	..	..
		Temporary servant	..	..	..
		Medical establishments.			
		Assistant and Sub-Assistant Surgeons	..	..	..
	1	Compounders and dressers ..	400	400	400
		Total pay of establishment ..	14,900	14,900	15,180
A-3—Allowances, honoraria, etc.		Travelling allowance	200	200	100
		House-rent and other allowances ..	600	400	250
		Cost of railway warrants	100	100	100
		Total Allowances, honoraria, etc. ..	900	700	450
A-5—Contingencies ..		Clothing and bedding of prisoners ..	3,400	3,400	3,400
		Dietary charges	19,500	19,500	18,000
		Extraordinary charges for live-stock and tools and plant ..	400	400	500
		Hospital charges	2,000	2,300	2,000
		Miscellaneous services and supplies ..	2,000	2,000	1,830
		Sanitation charges	1,000	1,000	1,000
		Customs duty on imported stores ..	..	..	..
		Freight charges	250	250	250
		Purchase of books	250	250	250
		Petty construction and repairs ..	1,000	1,000	1,000
		Rents, rates and taxes	700	700	700
		Other contingent charges	1,310	1,200	1,200
		Total contingencies ..	31,810	32,000	30.130
		For rounding	−10	..	+40
		Total Borstal Institution ..	..	..	..
		Total ..	**55,000**	**54,600**	**53,000**
		Voted ..	55,000	54,600	53,000

B—CHARGES ON ACCOUNT OF PERSONS CONFINED OR DETAINED IN JAILS OUTSIDE THE PROVINCE.

		Budget estimate, 1938-39.	Revised estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
Charges on account of persons detained in jails outside Bengal under the Bengal Criminal Law Amendment Act, 1930	Voted ..		4,27,400	5,15,000
	Charged		*10,600*	*11,000*
Charges on account of Terrorist Prisoners confined in Cellular Jail, Port Blair	Voted ..		60,300	51,300
	Charged		*6,100*	*6,400*
Charges for the Bengal Ordinance Act Detenus in Jails outside Bengal	Voted ..		800	3,900
	Charged		..	..
Other charges	Voted ..	300	800	1,200
	Charged	..	..	..
Charges of State Prisoners under Regulation III of 1818	Voted ..		12,000	24,000
	Charged		..	..
For rounding ..	Voted ..		..	+100
	Charged		..	*+100*
Total ..		**300**	**5,18,000**	**6,13,000**
	Voted ..	**300**	**5,01,300**	**5,95,500**
	Charged	..	*16,700*	*17,500*

III—Detailed Account No. 28B—Charges on account of persons confined or detained in jails outside the Province—*concld.*

	Budget estimate, 1938-39.	Revised estimate, 1937-38.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.
B (*i*) CHARGES ON ACCOUNT OF PERSONS DETAINED OUTSIDE BENGAL UNDER THE BENGAL CRIMINAL LAW AMENDMENT ACT, 1930—			
B(*i*)-1—Pay of officers .. .. .. **Voted** ..		**39,700**	**39,700**
Charged		*7,600*	*7,600*
B(*i*)-2—Pay of establishment		**1,08,900**	**1,08,900**
B(*i*)-3—Allowances, honoraria, etc. .. .. **Voted** ..		**30,000**	**26,000**
Charged		*2,400*	*2,400*
B(*i*)-5—Contingencies (voted)		**2,48,800**	**3,40,300**
B(*i*)-6—Grants-in-aid, contributions, etc. (*Charged*)		*600*	*600*
For rounding **Voted** ..		..	**+100**
Charged		..	*+400*
Total		**4,38,000**	**5,26,000**
Voted ..		**4,27,400**	**5,15,000**
Charged		*10,600*	*11,000*
B (*ii*) CHARGES ON ACCOUNT OF TERRORIST PRISONERS CONFINED IN THE CELLULAR JAIL AT PORT BLAIR—			
B(*ii*)-1—Pay of officers .. .. .. **Voted** ..		**3,970**	**3,000**
Charged		*5,760*	*6,000*
Total Pay of officers		**9,730**	**9,000**
B(*ii*)-2—Pay of establishment		**20,940**	**17,400**
B(*ii*)-3—Allowances, honoraria, etc. .. .. **Voted** ..		**2,130**	**1,700**
Charged		*100*	*100*
Total Allowances, etc. ..		**2,230**	**1,800**
B(*ii*)-4—Contingencies (voted)		**38,060**	**36,500**
B(*ii*)-5—Grants-in-aid, contributions (*Charged*) ..		*240*	*300*
B(*ii*) 8—Deduct—Establishment charges recoverable from other Governments		**4,800**	**7,300**
For rounding **Voted** ..		..	..
Charged		..	..
Total ..		**66,400**	**57,700**
Voted ..		**60,300**	**51,300**
Charged		*6,100*	*6,400*

III—DETAILED ACCOUNT No. 28C—JAIL MANUFACTURES.

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Clerical and Mechanical establishment.	Rs.	Rs.	Rs.
C-2—Pay of establishment.	10	Skilled labour (Rs. 300 and less)— Voted ..	9,600	9,300	9,600
		Charged ..	..	..	..
	19	Clerks (Rs. 125 and less)— Voted ..	22,700	21,000	21,180
		Charged ..	..	..	..
	3	Servants (Rs. 17 and less) ..	600	600	600
		Total pay of establishment ..	**32,900**	**30,900**	**31,380**
		Jail Depot establishment.			
	1	Manager (Rs. 400)	4,800	5,200	5,200
C-1—Pay of officers	4	Clerks (Rs. 100 and less) ..	2,900	2,800	2,800
C-2—Pay of establishment.	3	Servants (Rs. 17 and less) ..	600	600	600
		Temporary establishment ..	100	100	100
		Total pay of establishment ..	**3,600**	**3,500**	**3,500**
C-3—Allowances, honoraria, etc.		Travelling allowance . ..	200	200	200
		House-rent and other allowances	1,800	1,400	1,400
		Total Allowances, honoraria, etc. ..	**2,000**	**1,600**	**1,600**
		Presidency Jail.			
C-5—Contingencies ..		Freight charges	1,000	1,000	1,500
		Purchase of raw materials	70,000	70,000	65,000
		Purchase of tools and plant ..	2,000	2,000	2,000
		Other contingent charges	3,500	3,500	500
		Central Jails.			
		Freight charges	8,000	7,500	8,000
		Purchase of raw materials	3,78,000	3,60,000	3,73,000
		Purchase of tools and plant	6,500	5,500	5,500
		Customs duty on imported stores ..	..	..	..
		Other contingent charges	7,000	7,100	8,300
		District Jails.			
		Freight charges— Voted ..	1,200	1,200	1,300
		Charged ..	..	..	..
		Purchase of raw materials— Voted ..	1,45,000	1,54,000	1,60,500
		Charged ..	..	..	..
		Purchase of tools and plant— Voted ..	2,000	2,000	2,900
		Charged ..	..	..	..
		Other contingent charges— Voted ..	700	700	700
		Charged ..	..	..	..
		Contingencies carried over	6,24,900	6,14,500	6,29,200
		Carried over ..	43,300	41,200	41,680

III—DETAILED ACCOUNT NO. 28C—JAIL MANUFACTURES—*concld.*

		Budget Estimate, 1938-39.	Revised Estimate. 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
	Brought forward ..	43,300	41,200	41,680
	Contingencies brought forward ..	6,24,900	6,14,500	6,29,200
	Subsidiary Jails.			
	Purchase of raw materials—			
	Voted ..	12,000	12,000	12,000
	Charged ..	*500*	*500*	*400*
	Borstal Institution.			
	Purchase of raw materials ..	4,000	4,000	4,600
	Purchase of tools and plant ..	200	3,200	300
	Freight charges ..	200	200	200
	Other contingent charges ..	1,400	1,400	500
	Jail Depot.			
	Cost price of articles supplied for sale ..	50,000	50,000	50,000
	Rents, rates and taxes	2,700	2,700	2,700
	Other contingent charges ..	2,400	2,400	2,400
	Total contingencies	6,98,300	6,90,900	7,02,300
	Total..	7,41,600	7,32,100	7,43,980
C-6—Deduct—Establishment charges recoverable from other Governments, departments, etc.	*Deduct*—Recoveries on account of supplies to jails—			
	Voted ..	3,50,000	3,45,000	3,86,500
	Charged ..	*100*	*100*	*100*
	For rounding—			
	Voted ..	..	..	−380
	Charged ..	..	..	..
	Total Jail Manufactures ..	**3,91,500**	**3,87,000**	**3,57,000**
	Voted ..	**3,91,100**	**3,86,600**	**3,56,700**
	Charged ..	*400*	*400*	*300*

III—Detailed Account No. 28D—Charges in England.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
A—Secretary of State for India		..	..	..
B—High Commissioner for India—				
Leave and deputation salaries—				
	Voted ..	5,360	4,800	8,000
	Charged ..	..	*5,900*	*4,000*
Overseas pay—				
	Voted ..	..	..	..
	Charged ..	*8,800*	*8,700*	*6,500*
Other charges	.. ..	..	..	..
Cost of stores purchased in England	.. ..	..	..	..
	Total ..	**14,160**	**19,400**	**18,500**
	Voted ..	**5,360**	**4,800**	**8,000**
	Charged ..	*8,800*	*14,600*	*10,500*

GRANT No. 16

Police

(Head of Account:—29—Police)

Voted Rs. 2,07,89,000 *Charged Rs. 17,66,000*

Total Rs. 2,25,55,000

II—Abstract Account

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
A—Presidency Police—				
A-1—Pay of officers	**Voted** ..	90,700	94,200	91,100
	Charged	*1,16,200*	*1,10,400*	*1,12,000*
A-2—Pay of establishment		32,88,868	32,69,900	32,40,762
A-3—Allowances, honoraria, etc. ..	**Voted** ..	1,51,980	1,49,700	1,54,298
	Charged	*18,000*	*21,600*	*18,500*
A-5—Contract contingencies		1,18,000	1,29,000	1,18,044
A-6—Other contingencies		7,17,955	7,00,200	7,16,014
A-7—*Add*—Establishment charges payable to other Governments, etc.	**Voted** ..	..	..	500
	Charged	..	..	*200*
A-8—*Deduct*—Establishment charges recoverable from other Governments, departments, etc.		99,000	98,000	95,900
For rounding	**Voted** ..	−1,503	..	+182
	Charged	*+800*	..	*+300*
Total A—Presidency Police		44,02,000	43,77,000	43,56,000
	Voted ..	42,67,000	42,45,000	42,25,000
	Charged	*1,35,000*	*1,32,000*	*1,31,000*
B—Superintendence—				
B-1—Pay of officers	**Voted** ..	..	..	..
	Charged	*1,83,700*	*1,96,000*	*1,91,000*
B-2—Pay of establishment		1,32,900	1,39,000	1,34,300
B-3—Allowances, honoraria, etc. ..	**Voted** ..	5,900	5,500	6,300
	Charged	*18,300*	*21,000*	*23,000*
B-5—Contract contingencies		9,500	9,500	8,500
B-6—Other contingencies (Voted)		34,400	34,000	33,400
For rounding	**Voted** ..	+300	..	−500
	Charged	..	..	..
Total B—Superintendence ..		3,85,000	4,05,000	3,96,000
	Voted ..	1,83,000	1,88,000	1,82,000
	Charged	*2,02,000*	*2,17,000*	*2,14,000*

II—ABSTRACT ACCOUNT—*contd.*

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
C—District Executive Force—				
C-1—Pay of officers	Voted ..	1,69,000	1,62,000	1,74,000
	Charged	*5,30,000*	*5,30,000*	*5,40,000*
C-2—Pay of establishment ..	Voted ..	99,66,646	99,28,200	1,00,24,400
	Charged	..	..	..
C-3—Allowances, honoraria, etc. ..	Voted ..	16,18,799	15,99,400	16,68,700
	Charged	*1,21,000*	*1,23,000*	*1,26,000*
C-5—Contract contingencies	Voted	6,27,334	6,43,400	6,23,500
C-6—Other contingencies ..	Voted ..	13,98,038	13,75,400	14,01,800
	Charged	..	..	*700*
C-7—*Add*—Establishment charges payable to other Governments, etc.	Voted ..	500	1,100	501
	Charged	*40,000*	*40,000*	*53,300*
C-8—*Deduct*—Establishment charges recoverable from other Governments, departments, etc. ..		8,600	8,500	8,600
For rounding	Voted ..	+283	..	—301
	Charged	..	..	..
Total C—District Executive Force		1,44,63,000	1,43,94,000	1,46,04,000
	Voted ..	1,37,72,000	1,37,01,000	1,38,84,000
	Charged	*6,91,000*	*6,93,000*	*7,20,000*
D—Police Training Schools—				
D-1—Pay of officers	Voted ..	12,200	12,200	13,350
	Charged	*17,000*	*16,400*	*16,400*
D-2—Pay of establishment		1,08,300	1,06,200	1,06,800
D-3—Allowances, honoraria, etc. ..	Voted ..	6,100	5,900	6,100
	Charged	*400*	*600*	*800*
D-5—Contract contingencies		21,800	19,500	19,500
D-6—Other contingencies		28,922	29,200	27,760
D-7—*Deduct*—Establishment charges recoverable from other Governments, departments, etc.		..	..	12,200
For rounding	Voted ..	+678	..	+690
	Charged	*—400*	..	*—200*
Total D—Police Training Schools		1,95,000	1,90,000	1,79,000
	Voted ..	1,78,000	1,73,000	1,62,000
	Charged	*17,000*	*17,000*	*17,000*
E—Special Police—				
E-1—Pay of officers	Voted ..	..	..	..
	Charged	*51,000*	*52,200*	*64,400*
E-2—Pay of establishment ..	Voted ..	2,18,900	2,18,600	2,17,900
	Charged	*98,600*	*98,700*	*1,00,800*
E-3—Allowances, honoraria, etc. ..	Voted ..	40,100	39,800	43,200
	Charged	*25,100*	*24,300*	*25,300*
E-5—Contract contingencies ..	Voted ..	18,500	18,700	18,500
	Charged	*8,200*	*8,200*	*8,200*
E-6—Other contingencies ..	Voted ..	67,840	65,300	67,940
	Charged	*5,800*	*5,600*	*6,800*
E-7—Grants-in-aid, contribution, etc. (*Charged*)		*2,000*	*2,000*	*2,400*
E-8—*Add*—Establishment charges payable to other Governments, etc. (Voted)		..	600	600
For rounding	Voted ..	—340	..	—140
	Charged	*—700*	..	*+100*
Total E—Special Police		5,35,000	5,34,000	5,56,000
	Voted ..	3,45,000	3,43,000	3,48,000
	Charged	*1,90,000*	*1,91,000*	*2,08,000*

II—ABSTRACT ACCOUNT—*concld.*

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
F—Railway Police—				
F-1—Pay of officers	**Voted**	..	..	..
	Charged	*50,000*	*51,000*	*52,400*
F-2—Pay of establishment		**4,70,800**	**4,75,600**	**4,93,600**
F-3—Allowances, honoraria, etc.	**Voted**	**38,700**	**38,200**	**45,500**
	Charged	*4,100*	*5,000*	*3,800*
F-5—Contract contingencies		**10,500**	**10,500**	**10,500**
F-6—Other contingencies		**1,24,700**	**1,24,700**	**1,34,440**
F-7—*Add*—Establishment charges payable to other Governments, etc. (Voted)		**33,000**	**37,000**	..
F-8—*Deduct*—Establishment charges recoverable from other Governments, departments, etc. (Voted)		**4,37,200**	**4,37,000**	**3,92,000**
For rounding	**Voted**	**+500**	..	**−40**
	Charged	*−100*	..	*−200*
Total F—Railway Police		**2,95,000**	**3,05,000**	**3,48,000**
	Voted	**2,41,000**	**2,49,000**	**2,92,000**
	Charged	*54,000*	*56,000*	*56,000*
G—Criminal Investigation Department—				
G-1—Pay of officers	**Voted**	**71,300**	**70,000**	**75,100**
	Charged	*1,08,500*	*1,08,000*	*1,06,100*
G-2—Pay of establishment		**8,63,000**	**8,60,000**	**8,74,800**
G-3—Allowances, honoraria, etc.	**Voted**	**2,44,000**	**2,44,000**	**2,57,000**
	Charged	*19,500*	*20,000*	*20,000*
G-4—Contract contingencies		**2,500**	**2,500**	**3,500**
G-5—Other contingencies		**4,54,300**	**4,28,500**	**4,37,900**
For rounding	**Voted**	**−100**	..	**−300**
	Charged	..	..	*−100*
Total G—Criminal Investigation Department		**17,63,000**	**17,33,000**	**17,74,000**
	Voted	**16,35,000**	**16,05,000**	**16,48,000**
	Charged	*1,28,000*	*1,28,000*	*1,26,000*
H—Transfers to the General Police Fund		..	..	..
I—Miscellaneous		..	..	..
J—Works	**Voted**	**1,48,000**	**1,43,000**	**1,47,000**
	Charged	..	*3,000*	*3,000*
K—Charges in England	**Voted**	**20,000**	**21,000**	**20,000**
	Charged	*3,49,000*	*3,43,000*	*3,86,000*
L—Loss or gain by exchange	**Voted**	..	..	..
	Charged	..	..	..
For rounding	**Voted**	..	..	..
	Charged	..	..	..
Total Grant No. 16		**2,25,55,000**	**2,24,48,000**	**2,27,69,000**
	Voted	**2,07,89,000**	**2,06,68,000**	**2,09,08,000**
	Charged	*17,66,000*	*17,80,000*	*18,61,000*

III—Detailed Account No. 29A.—Presidency Police.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
A.—PRESIDENCY POLICE.				
Summary.				
(a) Superintendence	**Voted** ..	**3,34,000**	**3,21,000**	**3,13,000**
	Charged	*1,18,000*	*1,16,000*	*1,15,000*
(b) Calcutta Police	**Voted** ..	**32,90,000**	**32,96,000**	**32,76,000**
	Charged	..	..	*200*
(c) Charges under the Calcutta Hackney Carriage Act, 1919	**Voted** ..	**36,000**	**36,000**	**40,000**
	Charged	*4,000*	*4,000*	*3,500*
(d) Port Police	**Voted** ..	**4,71,000**	**4,65,000**	**4,68,200**
	Charged	*13,000*	*12,000*	*12,300*
(e) Charges for Rescue Home for Girls	**Voted** ..	**9,000**	**9,000**	**9,000**
	Charged	..	..	..
(f) Cattle pounds	**Voted** ..	**4,000**	**4,400**	**5,000**
	Charged	..	..	..
(g) Police Dead house	**Voted** ..	**12,000**	**9,000**	**11,000**
	Charged	..	..	..
(h) Police supplied to private individuals	**Voted** ..	**34,000**	**34,000**	**34,000**
	Charged	..	..	..
(j) Hospital charges	**Voted** ..	**77,000**	**70,600**	**68,800**
	Charged	..	..	..
Total A.—Presidency Police ..		**44,02,000**	**43,77,000**	**43,56,000**
	Voted ..	**42,67,000**	**42,45,000**	**42,25,000**
	Charged	*1,35,000*	*1,32,000*	*1,31,000*

	Number. 1938-39.	**DETAILS.**			
		(a) Superintendence.			
A·1—Pay of officers	1	Commissioner—			
		Voted	..	..	..
		Charged	*30,000*	*30,000*	*30,000*
	15	Deputy and Assistant Commissioners (475 to 1,450)—			
		Voted	63,300	64,000	61,000
		Charged	*73,000*	*68,000*	*70,000*
		Leave salaries	..	..	..
		Temporary officers (voted) ..	16,700	20,000	20,000

III—Detailed Account No. 29A—Presidency Police—*contd.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		(a) Superintendence—*concld.*			
A-2—Pay of establishment.	124	Assistants and clerks (520 and less)	1,51,318	1,46,000	1,42,050
	37	Servants (19 and less) ..	7,300	7,000	7,138
	25	Other permanent establishment (25 to 350)	46,400	42,400	43,080
		Temporary establishment ..	35,100	28,600	26,864
A-3—Allowances honoraria, etc.		Travelling allowance—			
		Voted	10,500	10,000	10,500
		Charged	*6,000*	*6,000*	*6,000*
		House-rent and other allowances—			
		Voted	2,000	2,000	2,008
		Charged	*6,700*	*7,500*	*6,700*
		Cost of passage granted under the Superior Civil Services Rules, 1924 (*Charged*) ..	*2,000*	*4,500*	*2,000*
		Rewards	..	..	..
A-5—Contract contingencies.		Contract contingencies ..	..	..	..
A-6—Other contingencies.		Rents, rates and taxes ..	..	..	..
		Other contingent charges	1,560	1,000	500
		For rounding—			
		Voted	−178	..	−140
		Charged	*+300*	..	*+300*
		Total (a) Superintendence	**4,52,000**	**4,37,000**	**4,28,000**
		Voted ..	**3,34,000**	**3,21,000**	**3,13,000**
		Charged	*1,18,000*	*1,16,000*	*1,15,000*

III—Detailed Account No. 29A—Presidency Police—*contd.*

	Number 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		(b) Calcutta Police.			
A-2—Pay of establishment.	57	Inspectors (350 and less) ..	2,27,000	2,20,000	2,22,750
	100	Sub-Inspectors (200 and less) ..	2,04,000	2,03,000	2,04,000
	191	Sergeants (245 and less) ..	4,75,000	4,92,000	4,59,200
	487	Asst. Sub-Inspectors and head constables (50 and less) ..	2,60,000	2,60,000	2,60,240
	3,430	Constables (29 and less) ..	11,35,000	11,31,000	11,26,462
	55	Indian officers of the Armed Police (74 and less)	29,000	29,000	29,500
	424	Sepoys (29 and less)	1,49,000	1,49,000	1,50,000
		Temporary Force	1,38,000	1,40,000	1,45,050
	13	Other establishments (105 and less)	11,000	11,000	11,000
A-3—Allowances, honoraria, etc.	Travelling allowance		79,000	81,000	81,000
	House-rent and other allowances ..		2,500	2,500	3,000
	Rewards (Police officers)		18,000	16,000	18,000
	Escort charges (paid in cash)		2,000	2,000	2,500
	Cost of railway warrants		21,000	20,500	20,450
A-5—Contract contingencies.	Contract contingencies		94,000	1,05,000	94,044
A-6—Other contingencies.	Arms, accoutrements and ordnance stores ..		9,500	9,500	10,000
	Clothing charges		1,30,000	1,30,000	1,25,254
	Rewards to private persons		1,500	1,500	2,000
	Payments to the Calcutta Municipality for ambulance charges.		11,800	11,800	11,800
	Purchase and maintenance of horses and their equipment.		31,000	31,000	31,000
	Purchase and maintenance of motor-cars, bicycles, etc.		64,485	50,000	60,000
	Secret service money		40,000	30,000	30,000
	Purchase of books		500	500	500
	Rents, rates and taxes		1,98,000	2,10,000	2,16,000
	Other contingent charges		58,000	57,700	57,500

III—DETAILED ACCOUNT No. 29A—PRESIDENCY POLICE—*contd.*

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
	(b) Calcutta Police—*concld.*			
A-7—	*Add*—Establishment charges payable to other Governments, departments, etc.—			
	Voted ..	..	..	500
	Charged	..	..	*200*
A-8—	*Deduct*—Establishment charges recoverable from other Governments, departments, etc.	99,000	98,000	95,900
	For rounding—			
	Voted ..	−285	..	+160
	Charged	..	..	..
	Total (b) Calcutta Police ..	**32,90,000**	**32,96,000**	**32,76,200**
	Voted ..	**32,90,000**	**32,96,000**	**32,76,000**
	Charged	..	..	*200*
	(c) Charges under the Calcutta Hackney Carriage Act of 1919.			
A-1—Pay of officers	Salaries—			
	Voted ..	..	..	..
	Charged	*2,900*	*3,000*	*2,800*
A-2—Pay of establishment.	Establishment	29,000	29,400	31,800
A-3—Allowances, honoraria, etc.	House-rent and other allowances—			
	Voted ..	1,000	1,000	1,400
	Charged	*500*	*500*	*500*
	Cost of passages granted under the Superior Civil Services Rules, 1924 (*Charged*) ..	*500*	*500*	*200*
	Cost of railway warrants ..	50	..	50
A-4—Other contingencies.	Contingencies	5,600	5,600	6,800
	For rounding—			
	Voted ..	+350	..	−50
	Charged	*+100*	..	..
	Total (C)	**40,000**	**40,000**	**43,500**
	Voted ..	**36,000**	**36,000**	**40,000**
	Charged	*4,000*	*4,000*	*3,500*

III—Detailed Account No. 29A—Presidency Police—*concld.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1938-39.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		(d) Port Police.			
A-1—Pay of officers	1	Deputy and Assistant Commissioners, 1,100—			
		Charged	*10,300*	*9,400*	*9,200*
A-2—Pay of establishment.	5	Inspectors (350 and less) ..	19,000	18,500	20,500
	7	Sub-Inspectors (175 and less)	17,000	16,000	16,000
	14	Sergeants (250 and less) ..	37,500	37,000	37,000
	64	Asst. Sub-Inspectors and Head-Contables (50 and less) ..	36,000	36,000	34,000
	560	Constables (29 and less) ..	1,85,000	1,84,000	1,83,800
	4	Clerks, 1(125), 1(120), 1(89), 8(46)	4,500	4,300	4,300
	33	Manjhis and Dandies (30 and less)	11,500	11,400	11,500
	46	Steam-launch establishment (75 and less)	17,000	16,500	17,500
	..	Temporary establishment ..	..	..	..
A-3—Allowances, honoraria, etc.		Travelling allowances—			
		Voted ..	6,000	6,000	6,000
		Charged	*1,200*	*1,100*	*1,000*
		House-rent and other allowances—			
		Voted ..	800	700	800
		Charged	*1,100*	*1,500*	*1,100*
		Rewards	3,500	2,600	3,500
		Cost of railway warrants	2,000	2,000	1,600
		Cost of passages granted under the Superior Civil Services Rules, 1924 (*Charged*) ..	..	..	*1,000*
A-5—Contract contingencies.		Contract contingencies	24,000	24,000	24,000
A-6—Other contingencies.		Clothing charges	16,000	15,000	15,000
		Purchase and maintenance of launches and boats	10,000	10,000	10,000
		Rewards to private persons	2,500	1,800	2,500
		Secret service money	1,000	1,000	2,000
		Purchase of books	200	200	200
		Rents, rates and taxes	71,000	71,000	71,000
		Other non-contract charges ..	7,000	7,000	7,000
		For rounding—			
		Voted ..	−500	..	..
		Charged	*+400*	..	..
		Total Port Police ..	**4,84,000**	**4,77,000**	**4,80,500**
		Voted ..	**4,71,000**	**4,65,000**	**4,68,200**
		Charged	*13,000*	*12,000*	*12,300*

III—Detailed Account No. 29A—Presidency Police—*contd.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		(e) Charges for Rescue Home for Girls.			
A-2—Pay of establishment.		Establishment	2,500	2,500	2,400
A-6—Other contingencies.		Contingencies	6,500	6,500	6,600
		For rounding	..	..	..
		Total (e))Voted) ..	**9,000**	**9,000**	**9,000**
		(f) Cattle Pounds.			
A-2—Pay of establishment.	4	Assistant Sub-Inspectors and servant (50 and less)	1,450	1,500	1,550
A-3—Allowances, honoraria, etc.		House-rent and other allowances	30	..	30
A-6—Other contingencies.		Feed and keep of animals ..	2,000	2,000	2,500
		Clothing charges	60	100	60
		Other charges ..	..	..	..
		Rents, rates and taxes ..	100	100	100
		Other contingent charges ..	700	700	800
		For rounding ..	−340	..	−40
		Total (f) Cattle Pounds (Voted)	**4,000**	**4,400**	**5,000**
		(g) Police Dead House.			
A-2—Pay of establishment.	2	Supervisor and Sub-Assistant Surgeon, 2(175)	6,800	4,500	4,600
	1	Dissector (15)	200	200	200
		Leave salary	..	..	..
A-3—Allowances, honoraria, etc.		House-rent and other allowances ..	900	300	300
A-6—Other Contingencies.		Rents, rates and taxes	1,950	1,900	1,900
		Other charges	2,100	2,100	4,000
		For rounding	+50	..	..
		Total (g) Police Dead House (voted) ..	**12,000**	**9,000**	**11,000**

III—DETAILED ACCOUNT NO. 29A—PRESIDENCY POLICE—*contd.*

	Number 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		(h) Police supplied to private individuals.			
A-2—Pay of establishment.	1	Sub-Inspector (195) ..	2,400	2,400	2,400
	82	Head Constables and Constables (42 and less)	28,900	28,600	28,600
		Temporary establishment ..	..	..	..
A-3—Allowances, honoraria, etc.	Travelling allowance		200	200	200
	House-rent and other allowances ..		..	..	..
A-6—Other contingencies.	Clothing charges		1,600	1,600	1,600
	Rents, rates and taxes		600	600	600
	Other contingent charges		600	600	600
	For rounding		−300	..	..
	Total (h) Police supplied to private individuals		**34,000**	**34,000**	**34,000**

III—Detailed Account No. 29A—Presidency Police—*contd.*

	Number 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		(i) Hospital Charges.			
A-1—Pay of officers	1	Police Surgeon (750)—			
		Voted ..	10,700	10,200	10,100
		Charged	..	..	..
A-2—Pay of establishment.	5	Assistant and Sub-Assistant Surgeons (400 and less)—			
		Voted ..	12,000	12,600	11,600
	3	Matron and Nurses	4,300	1,400	1,440
	3	Compounders and dressers, 1 (49), 1(43), 1(15) ..	1,400	1,400	1,400
	6	Nursing orderlies ..	2,200	700	720
	1	Clerk (165) ..	900	800	800
	3	Servants 1(18), 1(16) ..	700	400	480
		Temporary establishment ..	..	300	348
	1	Assistant Sub-Inspector (50) ..	500	500	500
		Leave salaries	..	..	..
A-3—Allowances, honoraria, etc.		Travelling allowance—			
		Voted ..	800	800	800
		House-rent and other allowances—			
		Voted ..	1,700	2,100	2,160
		Cost of passages granted under the Superior Civil Services Rules, 1924 (*Charged*) ..	..	..	..
A-6—Other contingencies.		Diet and clothing of patients ..	17,000	16,000	15,000
		Medical requisites	6,200	4,500	5,000
		Other charges	..	..	..
		Rents, rates and taxes	3,700	3,600	3,600
		Other contingencies	15,200	15,300	14,600
		For rounding—			
		Voted ..	−300	..	+252
		Charged	..	..	..
		Total (i) Hospital Charges (Voted) ..	**77,000**	**70,600**	**68,800**

III—DETAILED ACCOUNT No. 29B—SUPERINTENDENCE.

	Number 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		B—Superintendence.			
B-1—Pay of officers	6	Inspector-General and Deputy Inspectors-General (2,625 and less)—			
		Voted ..	..	..	..
		Charged	*1,54,000*	*1,56,000*	*1,58,000*
	2	Other gazetted officers 1 (1,150) 1 (1,000)—			
		Voted ..	..	..	..
		Charged	*29,700*	*40,000*	*33,000*
B-2—Pay of establishment.	105	Clerks (460 and less) launches, boat and elephant establishment	1,22,000	1,27,000	1,23,000
	2	Head Constables 1 (32), 1(31) ..	800	800	800
	26	Constables (24 and less) ..	7,000	7,000	7,000
	10	Servants (23 and less) ..	2,100	2,000	2,100
		Temporary establishment ..	1,000	2,200	1,400
B-3—Allowances, honoraria, etc.	Travelling allowance—				
		Voted ..	2,200	2,000	2,500
		Charged	*11,500*	*11,000*	*11,000*
	Hill allowances—				
		Voted ..	150	100	150
	House-rent and other allowances—				
		Voted ..	2,800	2,700	2,900
		Charged	*4,800*	*7,000*	*9,000*
	Cost of passages granted under the Superior Civil Services Rules, 1924 (*Charged*) ..		*2,000*	*3,000*	*3,000*
	Cost of railway warrants		750	700	750
B-5—Contract contingencies.	Contract contingencies		9,500	9,500	8,500
B-6—Other contingencies.	Purchase of books		600	600	..
	Rent, rates and taxes		1,300	1,300	1,400
	Other contingent charges—		32,500	32,100	32,000
	For rounding—				
		Voted ..	+300	..	—500
		Charged	..	..	..
		Total B ..	**3,85,000**	**4,05,000**	**3,96,000**
		Voted ..	**1,83,000**	**1,88,000**	**1,82,000**
		Charged	*2,02,000*	*2,17,000*	*2,14,000*

III—DETAILED ACCOUNT No. 29C—DISTRICT EXECUTIVE FORCE.

			Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
C—DISTRICT EXECUTIVE FORCE.					
Summary.					
(*a*) District Police	..	Voted ..	1,37,58,400	1,36,88,000	1,38,70,000
		Charged	*6,91,000*	*6,93,000*	*7,20,000*
(*b*) Other Police	..	Voted ..	13,600	13,000	14,000
		Charged	..	..	..
Total C District Executive Force ..		..	**1,44,63,000**	**1,43,94,000**	**1,46,04,000**
		Voted ..	**1,37,72,000**	**1,37,01,000**	**1,38,84,000**
		Charged	*6,91,000*	*6,93,000*	*7,20,000*

	Number. 1938-39.	**DETAILS.**			
		(a) District Police.			
C-1—Pay of officers	36	Superintendents (700 to 1,450)—			
		Voted ..	42,000	42,000	44,000
		Charged	*3,85,000*	*3,91,000*	*3,80,000*
	44	Assistant Superintendents (350 to 625) (*Charged*) ..	*1,10,000*	*1,04,000*	*1,19,000*
	24	Deputy Superintendents (320 to 800)—			
		Voted	1,15,000	1,10,000	1,20,000
		Temporary officers—			
		Voted ..	12,000	10,000	10,000
		Charged	*35,000*	*35,000*	*41,000*
		Total ..	**6,99,000**	**6,92,000**	**7,14,000**
		Voted ..	**1,69,000**	**1,62,000**	**1,74,000**
		Charged	*5,30,000*	*5,30,000*	*5,40,000*
		Carried over ..	6,99,000	6,92,000	7,14,000

III—DETAILED ACCOUNT NO. 29C—DISTRICT EXECUTIVE FORCE—*contd.*

	Number 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		Brought forward ..	6,99,000	6,92,000	7,14,000
		Police Force.			
C-2—Pay of establishment.	224	Inspectors (300 and less)—			
		Voted ..	6,65,000	6,50,000	6,10,000
	1,705	Sub-Inspectors (130 and less)—			
		Voted ..	21,20,000	21,05,000	20,36,000
	29	Sergeants (225 and less)—			
		Voted ..	59,000	58,000	59,000
	2,525	Assistant Sub-Inspectors and Head Constables (40 and less)—			
		Voted ..	11,40,297	11,30,000	10,69,673
	19,432	Constables (24 and less)—			
		Voted ..	52,00,539	51,00,000	49,76,720
		Other temporary force—			
		Voted ..	1,70,000	1,70,000	1,70,000
		Temporary District Intelligence staff—			
		Voted ..	1,20,000	2,50,000	6,96,000
		For rounding—			
		Voted ..	..	..	−393
		Total—Pay of establishment (Police Force)	**94,74,836**	**94,63,000**	**96,17,000**
		Voted ..	**94,74,836**	**94,63,000**	**96,17,000**
		Carried over	1,01,73,836	1,01,55,000	1,03,31,000

III—Detailed Account No. 29C—District Executive Force—*contd.*

	Number 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		Brought forward ..	1,01,73,836	1,01,55,000	1,03,31,000
		Establishment.			
	362	Clerks (140 and less)—			
		Voted ..	3,50,360	3,27,000	2,50,000
	28	Servants (50 and less)—			
		Voted ..	6,000	6,000	6,000
		Launch, boat and elephant establishment—			
		Voted ..	52,000	49,000	54,000
		Temporary establishment—			
		Voted ..	3,000	3,000	14,000
		For rounding—			
		Voted ..	..	..	..
		Total—Pay of establishment—Office establishment (voted) ..	**4,11,360**	**3,85,000**	**3,24,000**
		Voted ..	**4,11,360**	**3,85,000**	**3,24,000**
C-3—Allowances, honoraria, etc.		Travelling allowances—			
		Voted ..	8,75,185	8,56,000	8,91,000
		Charged	*95,000*	*94,000*	*96,830*
		Hill allowance—			
		Voted ..	1,500	1,500	1,500
		House-rent and other allowances—			
		Voted ..	1,27,000	1,27,000	1,26,553
		Charged	*7,000*	*12,000*	*12,000*
		Rewards—			
		Voted ..	75,000	75,000	76,000
		Carried over ..	1,05,85,196	1,05,40,000	1,06,55,000

III—DETAILED ACCOUNT NO. 29C—DISTRICT EXECUTIVE FORCE—*contd.*

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
	Brought forward ..	1,05,85,196	1,05,40,000	1,06,55,000
	Cost of passages granted under the Superior Civil Services Rules, 1924—			
	Voted ..	..	..	..
	Charged	*19,000*	*17,000*	*17,000*
	Recruiting charges—			
	Voted ..	4,514	4,500	6,034
	Cost of railway warrants— Voted ..	4,20,000	4,20,000	4,47,600
	Escort charges— Voted ..	1,10,000	1,10,000	1,14,500
	For rounding—			
	Voted ..	..	..	−255
	Charged	..	..	*+170*
	Total ..	**17,34,199**	**17,17,000**	**17,89,000**
	Voted ..	**16,13,199**	**15,94,000**	**16,63,000**
	Charged	*1,21,000*	*1,23,000*	*1,26,000*
C-5—Contract contingencies.	Contract contingencies—			
	Voted ..	6,26,834	6,43,000	6,23,192
	For rounding—			
	Voted ..	..	..	−192
	Total ..	**6,26,834**	**6,43,000**	**6,23,000**
C-6—Other contingencies	Arms, accoutrements and ordnance stores—			
	Voted ..	93,040	90,000	95,600
	Clothing charges—			
	Voted ..	3,26,147	3,26,000	3,31,084
	Fixed boat-hire and contingencies—			
	Voted ..	1,65,380	1,62,000	1,68,320
	Purchase of motor cars, boats and stores steamers, etc.—			
	Voted ..	10,000	9,000	10,000
	Purchase of tents, *pals*, etc.—			
	Voted ..	6,000	6,000	6,000
	Carried over ..	1,29,46,229	1,29,00,000	1,30,67,000

III—Detailed Account No. 29C—District Executive Force—*contd.*

			Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
	Brought forward	..	1,29,46,229	1,29,00,000	1,30,67,000
	Escort charges—				
		Voted ..	..	..	..
	Other charges—				
		Voted ..	88,248	85,400	86,905
		Charged	..	..	*700*
	Rewards to private persons—				
		Voted ..	16,000	16,000	16,000
	Rewards to private persons under the Gambling and Explosives Acts—				
		Voted ..	..	..	..
	Purchase of books—				
		Voted ..	1,700	1,000	1,000
	Petty constructions—				
		Voted ..	..	1,67,000	1,67,000
	Rents, rates and taxes—				
		Voted ..	4,45,000	4,45,000	4,49,000
	For rounding—				
		Voted ..	..	..	−509
	Total other contingencies—				
		Voted ..	11,51,515	13,07,400	13,30,400
		Charged	..	..	*700*
C-7—Establishment charges payable to other Governments, departments, etc.	Petty constructions ..	..	1,67,000	..	..
	Add—Establishment charges payable to other Governments, departments, etc.—				
		Voted ..	500	1,100	301
		Charged	*40,000*	*40,000*	*53,300*
C-8—Establishment charges recoverable from other Governments, departments, etc.	*Deduct*—Establishment charges recoverable from other Governments, departments, etc. (Voted)	..	8,600	8,500	8,600
	For rounding—				
		Voted ..	+356	..	−301
		Charged	..	..	..
	Total carried over ..	..	**1,42,97,000**	**1,42,40,000**	**1,44,43,000**

III—Detailed Account No. 29C—District Executive Force—*contd.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		Brought forward ..	1,42,97,000	1,42,40,000	1,44,43,000
		Hospital charges.			
C-2—Pay of establishment.	26	Assistant and Sub-Assistant Surgeons (200 and less).			
		Voted ..	56,000	56,000	59,000
	29	Other hospital establishment (40 and less)—			
		Voted ..	14,000	14,000	14,000
		Leave salary	..	..	..
C-3—Allowances, honoraria, etc.	Travelling allowance—				
		Voted ..	3,000	3,000	3,000
	House-rent and other allowances—				
		Voted ..	1,500	1,500	1,500
	Compensation for dearness of food	..	..	..	..
C-4—Other Contingencies.	Diet of patients—				
		Voted ..	46,000	44,000	46,600
	Medical stores—				
		Voted ..	24,423	15,000	15,400
	Clothing and bedding of patients—				
		Voted ..	7,000	7,000	7,000
	Other charges—				
		Voted ..	500	500	500
	For rounding—				
		Voted ..	−23	..	..
	Total Hospital charges	.. ..	**1,52,400**	**1,41,000**	**1,47,000**
		Voted ..	**1,52,400**	**1,41,000**	**1,47,000**
		Total (a) District Police ..	**1,44,49,400**	**1,43,81,000**	**1,45,90,000**
		Voted ..	**1,37,58,400**	**1,36,88,000**	**1,38,70,000**
		Charged	*6,91,000*	*6,93,000*	*7,20,000*

III—Detailed Account No. 29C—District Executive Force—*concld.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		(b) OTHER POLICE.			
		Port Police (Chittagong).			
C-2—Pay of establishment.	1	Inspector (300) ..	3,600	3,600	3,600
	1	Sub-Inspector (120)	1,400	1,400	1,400
	2	Assistant Sub-Inspector and Head Constables, 1 (38), 1 (28) ..	750	700	700
	12	Constables (24 and less) ..	3,200	3,000	3,200
	4	Boat establishment (55 and less)	1,500	1,500	1,500
C-3—Allowances, honoraria, etc.		Travelling allowance	100	100	100
		House-rent and other allowances ..	1,000	800	1,100
		Cost of railway warrants	..	..	..
C-5—Contract contingencies.		Contract contingencies	500	400	500
C-6—Other contingencies.		Other contingencies	1,600	1,500	1,800
		For rounding	−50	..	+100
		Total (b) Port Police, Chittagong (Voted) ..	**13,600**	**13,000**	**14,000**

III—DETAILED ACCOUNT No. 29D.—POLICE TRAINING SCHOOLS.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
D. POLICE TRAINING SCHOOLS.				
Summary.				
(a) Calcutta Police	**Voted** ..	**45,000**	**43,000**	**45,000**
	Charged	..	..	..
(b) District Police	**Voted** ..	**1,33,000**	**1,30,000**	**1,17,000**
	Charged	*17,000*	*17,000*	*17,000*
Total Police Training Schools	..	**1,95,000**	**1,90,000**	**1,79,000**
	Voted ..	**1,78,000**	**1,73,000**	**1,62,000**
	Charged	*17,000*	*17,000*	*17,000*

	Number. 1938-39.	**D. POLICE TRAINING SCHOOLS.** **(a) Calcutta Police.**	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
D-1—Pay of officers	1	Assistant Commissioner (575) .. (voted)	5,600	5,600	7,350
D-2—Pay of establishment.	2	Inspectors 2 (350 and less), special pay 2(25).			
	4	Sub-Inspectors (195 and less) allowance 4(20)	23,500	22,200	22,400
	10	Assistant Sub-Inspectors and Head Constables (50 and less)			
	2	Constables 2(26), special pay 1(10)			
	1	Clerk	1,400	1,300	1,300
	1	Servant (16)	200	200	200
D-3—Allowances, honoraria, etc.		Travelling allowance	1,000	900	1,000
		Other allowances	100	100	100
		Rewards	400	300	400
		Cost of railway warrant	100	100	100
		Cost of passage (*Charged*) ..	..	..	..
D-6—Other contingencies.		Clothing	700	700	700
		Rents, rates and taxes	7,600	7,600	7,450
		Other contingent charges	4,000	4,000	4,000
		For rounding	+400	..	..
		Total (a) Calcutta Police (voted) ..	**45,000**	**43,000**	**45,000**

III—DETAILED ACCOUNT No. 29D—POLICE TRAINING SCHOOL—*concld.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		(b) District Police.			
D-1—Pay of Officers.	1	Principal, 1 (1,250)—			
		Voted	..	..	..
		Charged	*17,000*	*16,400*	*16,400*
	1	Other officers 1 (450)—			
		Voted	6,600	6,600	6,000
		Charged	..	..	..
D-2—Pay of establishment.	92	Instructing staff (300 and less)—			
		Voted	72,300	72,200	72,000
		Charged	..	..	..
	5	Hospital establishment 1 (175), 1 (22), 3 (40)	4,500	4,000	4,500
	5	Clerks (140 and less)	5,000	4,800	5,000
	3	Servants, 1 (50), 1(38), 1(15) ..	1,300	1,500	1,200
		Temporary establishment ..	100	..	200
D-3—Allowances, honoraria, etc.		Travelling allowance—			
		Voted ..	2,300	2,300	2,300
		Charged	*400*	*400*	*400*
		House-rent and other allowances—			
		Voted ..	800	800	800
		Charged	..	*200*	*400*
		Rewards	100	100	100
		Cost of railway warrant	1,300	1,300	1,300
		Cost of passage granted under the Superior Civil Services Rules, 1924 (*charged*) ..	..	..	..
D-5—Contract Contingencies.		Contract contingencies	21,800	19,500	19,500
D-6—Other Contingencies.		Clothing charges	1,500	1,500	1,500
		Miscellaneous charges	..	..	..
		Purchase of books	50	50	50
		Rents, rates and taxes ..	72	50	60
		Other contingent charges	15,000	15,300	14,000
D-7—		*Deduct*—Establishment charges recoverable from other Governments	..	..	12,200
		For rounding—			
		Voted ..	+278	..	+690
		Charged	*−400*	..	*−200*
		Total (b)—District Police	**1,50,000**	**1,47,000**	**1,34,000**
		Voted ..	**1,33,000**	**1,30,000**	**1,17,000**
		Charged	*17,000*	*17,000*	*17,000*

III—Detailed Account No. 29E—Special Police.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
E.—SPECIAL POLICE.				
Summary.				
(a) Eastern Frontier Rifles (Bengal Battalion) ..	**Voted** ..	**3,45,000**	**3,43,000**	**3,48,000**
	Charged	*62,000*	*65,000*	*76,000*
(b) Frontier Police (Chittagong)	**Voted** ..	..	..	..
	Charged	*1,28,000*	*1,26,000*	*1,32,000*
Total Special Police		**5,35,000**	**5,34,000**	**5,56,000**
	Voted ..	**3,45,000**	**3,43,000**	**3,48,000**
	Charged	*1,90,000*	*1,91,000*	*2,08,000*

	Number. 1938-39.		Rs.	Rs.	Rs.
		DETAILS.			
		(a) Eastern Frontier Rifles (Bengal Battalion).			
E-1—Pay of officers	4	Commandants and Assistant Commandants (1,825 and less)—			
		Voted	..	..	..
		Charged	*51,000*	*52,200*	*64,400*
E-2—Pay of establishment.	16	Indian Officers (250 and less)—	21,500	21,500	21,500
		Non-Commissioned Officers (28 and less)	23,000	23,000	23,000
	823	Sepoys and buglers (28 and less)	1,63,000	1,63,000	1,62,000
	5	Hospital staff (175 and less) ..	4,800	4,500	4,800
	8	Clerks and school masters (140 and less)	6,400	6,400	6,400
	1	Servant (17)	200	200	200
		Carried over ..	2,69,900	2,70,800	2,82,300

III—Detailed Account No. 29E—Special Police—*contd.*

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
	Brought forward ..	2,69,900	2,70,800	2,82,300
	(1) Eastern Frontier Rifles (Bengal Battalion).			
E-3—Allowances, honoraria, etc.	Travelling allowance—			
	Voted ..	800	1,000	800
	Charged	*5,000*	*5,000*	*5,000*
	House-rent and other allowances—			
	Voted ..	..	..	..
	Charged	..	..	..
	(*a*) Commandant and Assistant Commandants (*Charged*)	*4,400*	*4,800*	*4,400*
	(*b*) Non-commissioned officers and men (voted)	6,600	6,600	6,600
	(*c*) Civilian Personnel (voted)	200	200	200
	Ration allowance	14,500	14,000	16,600
	Cost of railway warrants—			
	Voted ..	18,000	18,000	19,000
	Charged	..	..	..
	Cost of passages granted under the Superior Civil Services Rules, 1924 (*Charged*) ..	..	*1,000*	..
E-5—Contract contingencies.	Contract contingencies	18,500	18,700	18,500
E-6—Other contingencies.	Arms, accoutrements and ordnance stores ..	16,000	15,000	16,000
	Clothing charges	31,000	31,000	31,000
	Medical requisites	1,300	1,300	1,500
	Horses and other animals, forage, harness and shoeing	300	300	300
	Coal, fuel, oil, petrol, lubricants, etc. ..	6,000	6,000	6,400
	Purchase of books	40	..	40
	Petty construction and repairs ..	1,000	1,200	1,000
	Rents, rates and taxes	5,500	5,000	5,000
	Other contingent charges	6,700	5,500	6,700
E-7—Grants-in-aid, contributions, etc.	Contribution for passage of officers transferred from other Departments (*Charged*) ..	*2,000*	*2,000*	*2,400*
E-8—	*Add*—Establishment charges payable to other Governments, Departments, etc. ..	..	600	600
	For rounding—			
	Voted ..	−340	..	−140
	Charged	*−400*	..	*−200*
	Total (a) Eastern Frontier Rifles (Bengal (Battalion)	**4,07,000**	**4,08,000**	**4,24,000**
	Voted ..	**3,45,000**	**3,43,000**	**3,48,000**
	Charged	*62,000*	*65,000*	*76,000*

III—Detailed Account No. 29E—Special Police—*concld.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		(b) Frontier Police, Chittagong.			
		Charged.			
E-2—Pay of establishment.	2	Inspectors 1(250), 1(200) ..	5,600	6,000	6,500
	17	Sub-Inspectors (80 to 130) ..	23,300	23,200	24,100
	24	Assistant Sub-Inspectors and Head-Constables (40 and less)..	9,700	10,200	10,500
	195	Constables (24 and less) ..	54,700	54,200	54,100
	2	Hospital staff	2,200	2,100	2,600
	3	Clerks (40—80)	2,700	2,600	2,600
	2	Servants 1 (18) and 1 (16) ..	400	400	400
E-3—Allowances, honoraria, etc.		Travelling allowance	12,000	10,000	12,000
		House-rent and other allowances ..	3,700	3,400	3,900
		Cost of railway warrants	..	100	..
E-5—Contract contingencies.		Contract contingencies	8,200	8,200	8,200
E-6—Other contingencies.		Clothing charges	3,500	3,300	3,800
		Secret service money	..	..	..
		Arms, accoutrements and ordnances stores ..	800	800	1,500
		Purchase of books	..	..	..
		Other contingent charges	1,500	1,500	1,500
		For rounding	−300	..	+300
		Total (b) Frontier Police, Chittagong (*Charged*)	**1,28,000**	**1,26,000**	**1,32,000**

III.—Detailed Account No. 29F.—Railway Police.

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		F.—Railway Police.			
F-1—Pay of officers	3	Superintendents			
		Voted ..	..	..	..
		Charged	*50,000*	*51,000*	*52,400*
		1(*1,450*) 2(*1,350*)			
		Assistant and Deputy Superintendents (450)—			
		Voted ..	..	..	..
		Charged	..	..	..
F-2—Pay of establishment.	14	Inspectors (300 and less) ..	46,500	46,000	47,000
	65	Sub-Inspectors (130 and less) ..	92,000	94,000	98,000
	19	Sergeants (220 and less) ..	38,000	37,000	38,000
	130	Assistant Sub-Inspectors, etc., and Head-Constables (40 and less)..	63,000	64,000	70,000
	786	Constables (24 and less) ..	2,07,000	2,12,000	2,18,000
	29	Clerks (140 and less) ..	23,700	22,000	22,000
	3	Servants (19 and less) ..	600	600	600
F-3—Allowances, honoraria, etc.		Travelling allowance—			
		Voted ..	24,000	24,000	30,000
		Charged	*2,300*	*2,000*	*2,000*
		House-rent and other allowances—			
		Voted ..	9,500	9,000	9,500
		Charged	*1,800*	*2,000*	*1,800*
		Compensation for dearness of food ..	..	..	..
		Cost of railway warrants—			
		Voted ..	1,800	1,800	2,100
		Charged		..	..
		Rewards	2,500	2,500	3,000
		Escort charges paid in cash—			
		Voted ..	900	900	900
		Charged	..	..	..
		Cost of passage granted under the Superior Civil Services Rules, 1924 (*charged*) ..	..	*1,000*	..
		Carried over ..	5,63,600	5,69,800	5,95,300

III.—DETAILED ACCOUNT NO. 29F.—RAILWAY POLICE.—*concld.*

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
	Railway Police—*concld.*			
	Brought forward ..	5,63,600	5,69,800	5,95,300
F-5—Contract contingencies.	Contract contingencies	10,500	10,500	10,500
F-6—Other contingencies.	Rewards to private persons	800	800	800
	Arms, accoutrements, and ordnance stores ..	2,000	1,500	1,500
	Customs duty on stores	..	..	..
	Clothing charges	14,000	13,500	13,500
	Purchase of books]	100	..	100
	Rents, rates and taxes	99,000	99,000	1,09,740
	Other contingent charges	8,800	9,900	8,800
F-7—Establishment charges payable to or recoverable from other Governments.	Payable to Bihar and Orissa Government on account of Bengal-Nagpur Railway Police	33,000	37,000	..
F-8—Establishment charges recoverable from other Governments, etc.	*Deduct*—Recoveries from Bihar and Orissa Government on account of East Indian Railway and Eastern Bengal Railway Police	16,200	16,000	..
	Deduct—Recoveries from the Railway Department	4,21,000	4,21,000	3,92,000
	For rounding—			
	Voted ..	+500	..	—40
	Charged	*—100*	..	*—200*
	Total (F) Railway Police ..	**2,95,000**	**3,05,000**	**3,48,000**
	Voted ..	**2,41,000**	**2,49,000**	**2,92,000**
	Charged	*54,000*	*56,000*	*56,000*

III—DETAILED ACCOUNT NO. 29G.—CRIMINAL INVESTIGATION DEPARTMENT.

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		(g) Criminal Investigation Department.			
G-1—Pay of officers	1	Deputy Inspector-General (2,050)—			
		Voted ..	..	..	..
		Charged	*26,500*	*27,600*	*27,600*
	10	Other gazetted officers (1,350 and less)—			
		Voted ..	42,000	20,000	20,500
		Charged	*39,000*	*38,000*	*35,000*
		Temporary officers (1,000 and less)—			
		Voted ..	29,300	50,000	54,600
		Charged	*43,000*	*42,400*	*43,500*
G-2—Pay of establishment.	80	Clerks (700 and less) ..	1,43,000	1,35,000	95,400
	5	Servants, 1(50), 1(18), 3(16) ..	1,400	1,500	1,400
		Temporary establishment ..	25,600	30,000	65,500
	44	Inspectors (300 and less) ..	1,72,000	1,54,000	1,09,000
	98	Sub-Inspectors (130 and less) ..	1,80,000	1,47,000	58,000
	52	Assistant Sub-Inspectors and Head Constables (40 and less)	30,000	24,000	7,500
	113	Constables (24 and less) ..	31,000	27,000	16,000
		Temporary force—			
		Voted ..	2,80,000	3,41,500	5,22,000
		Charged	..	..	..
G-3—Allowances, honoraria, etc.		Travelling allowance—			
		Voted ..	1,63,500	1,60,000	1,60,000
		Charged	*7,500*	*7,500*	*7,500*
		House-rent and other allowances—			
		Voted ..	30,500	34,000	47,000
		Charged	*12,000*	*11,500*	*12,500*
		Compensation for dearness of food ..	..	..	..
		Cost of Railway warrants—			
		Voted ..	28,000	28,000	28,000
		Charged	..	..	..
		Rewards—			
		Voted ..	22,000	22,000	22,000
		Charged	..	..	..
		Cost of passage granted under the Superior Civil Services Rules, 1924 (*Charged*) ..	..	*1,000*	..
		Carried over ..	13,06,300	13,02,000	13,33,000

III—Detailed Account No. 29G.—Criminal Investigation Department —*concld.*

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
	(g) Criminal Investigation Department—*concld.*			
	Brought forward ..	13,06,300	13,02,000	13,33,000
G-5—Contract contingencies.	Contract contingencies	2,500	2,500	3,500
G-6—Other contingencies.	Purchase of books	400	300	400
	Rents, rates and taxes	1,44,000	1,44,000	1,50,000
	Arms, accoutrements and ordnance stores ..	5,400	6,300	6,300
	Customs duty on stores	..	..	..
	Charges for defending fraudulent civil suits	500	500	700
	Clothing charges	13,000	12,000	13,500
	Purchase and maintenance of motor cars ..	6,000	6,000	6,500
	Secret service money	2,00,000	1,75,000	1,85,000
	Rewards to private persons	3,000	2,900	3,000
	Other contingent charges	82,000	81,500	72,500
	For rounding— Voted ..	−100	..	—300
	Charged	..	..	*—100*
	Total (g) Criminal Investigation Department	**17,63,000**	**17,33,000**	**17,74,000**
	Voted ..	**16,35,000**	**16,05,000**	**16,48,000**
	Charged	*1,28,000*	*1,28,000*	*1,26,000*

III—Detailed Account No. 29J.—Works.

J-1— ..	Original Works—			
	Voted	1,30,100	1,29,000	1,29,000
	Charged	..	*3,000*	*2,872*
	Special Police—Bengal Military Police (E. F. Rifles)—			
	(*a*) Construction of new fortifications and defensive works.			
	(*b*) Barracks, other buildings and fixed installations upkeep.			
	Rounding (*Charged*)	..	..	*128*
J-2— ..	Repairs, other than special police ..			
	Voted ..	18,000	14,000	18,000
	Charged	..	..	..
	Special Police—Bengal Military Police (E. F. Rifles)—			
	Barracks, other buildings and fixed installation upkeep	..	..	..
	Other charges	—100	..	..
	Rounding— **Total** ..	**1,48,000**	**1,46,000**	**1,50,000**
	Voted ..	**1,48,000**	**1,43,000**	**1,47,000**
	Charged	..	*3,000*	*3,000*

III—Detailed Account No. 29K—Loss or Gain by Exchange.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
(a) On sterling expenditure on stores.				
Stores of Eastern Frontier Rifles—				
	Voted ..	..	..	..
	Charged	..	..	..
Stores of other Police—				
	Voted ..	..	..	..
	Charged	..	..	..
(b) On English transactions other than stores.				
For Eastern Frontier Rifles—				
	Voted ..	..	..	..
	Charged	..	..	..
For other Police—				
	Voted ..	..	..	..
	Charged	..	..	..
		..	..	..
Total ..		..	..	..
	Voted ..	..	..	..
	Charged	..	..	..

III—Detailed Account No. 29K.—Charges in England.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
K—Charges in England.				
(*a*) **Leave salaries and Deputation pay—**				
Secretary of State for India (outfit allowance)	**Voted** ..	..	..	..
	Charged	*8,160*	*1,200*	*1,200*
High Commissioner for India ..	**Voted** ..	**20,000**	**20,800**	**20,000**
	Charged	*1,80,000*	*1,80,000*	*2,24,000*
(*b*) **Sterling Overseas pay—**				
High Commissioner	**Voted** ..	..	..	..
	Charged	*1,60,000*	*1,60,000*	*1,60,000*
(*c*) **Stores for India**		..	..	..
(*d*) **Other charges—**				
High Commissioner	**Voted** ..	..	**200**	..
	Charged	*1,200*	*1,800*	*1,200*
For rounding	**Voted** ..	..	..	..
	Charged	*—360*	..	*—400*
Total	**Voted** ..	**20,000**	**21,000**	**20,000**
	Charged	*3,49,000*	*3,43,000*	*3,86,000*

GRANT No. 17

Ports and Pilotage

(Head of Account:—30—Ports and Pilotage)

Voted Rs. 4,72,000 *Charged Rs. 1,41,000*

Total Rs. 6,13,000

II—Abstract Account.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
A—Charges for pooled launches—				
A-1—Pay of officers	**Voted** ..	**8,400**	**11,200**	**8,400**
	Charged	*6,100*	*5,400*	*6,300*
A-2—Pay of establishment	**Voted** ..	**1,28,300**	**1,27,600**	**1,28,800**
	Charged	*2,600*	*2,700*	*2,600*
A-3—Allowances, honoraria, etc.	**Voted** ..	**1,100**	**1,200**	**1,100**
	Charged	*300*	*300*	*300*
A-4—Contingencies	**Voted** ..	**3,94,111**	**3,02,500**	**2,89,830**
	Charged	*2,600*	*2,600*	*2,600*
A-5—Grants-in-aid, contributions, etc. ..	**Voted** ..	..	..	..
	Charged	..	..	..
A-6—Establishment charges recoverable from other Governments, departments, etc.—				
Deduct—**Recoveries on account of value of coal, building materials and labour (Voted)** ..		**80,000**	**82,000**	**68,000**
For rounding ..	**Voted** ..	**+89**	..	**−130**
	Charged	*+400*	..	*+200*
Total A ..		**4,64,000**	**3,71,500**	**3,72,000**
	Voted ..	**4,52,000**	**3,60,500**	**3,60,000**
	Charged	*12,000*	*11,000*	*12,000*
B—Purchase of Marine Stores, etc.—				
B-1—Building, repairs and outfit of ships ..	**Voted** ..	..	..	..
	Charged	*13,200*	*44,500*	*41,500*
B-2—Coal supplied to ships and vessels	**Voted** ..	..	..	..
	Charged	*500*	*500*	*500*
For rounding (*Charged*)		..	..	..
Total B ..		**13,700**	**45,000**	**42,000**
	Voted	..	..	..
	Charged	*13,700*	*45,000*	*42,000*

II.—ABSTRACT ACCOUNT—*concld.*

		Budget Estimate 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
C.—Ports Establishments—				
C.-1—Pay of officers	**Voted** ..	..	..	..
	Charged	*15,600*	*15,600*	*15,600*
C.-2—Pay of establishment (Voted)	..	**2,244**	**2,200**	**2,237**
C.-3—Allowances, honoraria, etc.	**Voted** ..	**1,700**	**1,500**	**2,270**
	Charged	*7,600*	*7,200*	*8,270*
C.-5—Contingencies (Voted)	..	**2,268**	**2,100**	**2,670**
C.-6—Grants-in-aid, contributions, etc. (*Charged*) ..	..	*600*	*600*	*600*
C.-7—*Deduct*—Establishment charges recoverable from other Governments, departments, etc.	**Voted** ..	**1,000**	**1,000**	**1,000**
	Charged	..	..	..
C.-8—*Add*—Establishment charges payable to other Governments, departments, etc.	**Voted** ..	**6,300**	**6,200**	**6,200**
	Charged	*71,000*	*68,600*	*71,500*
For rounding	**Voted** ..	**—12**	..	**+23**
	Charged	*+200*	..	*+30*
Total C	..	**1,06,500**	**1,03,000**	**1,08,400**
	Voted ..	**11,500**	**11,000**	**12,400**
	Charged	*95,000*	*92,000*	*96,000*
D.—Subsidies to Steam Boat Companies (Voted) ..	..	**3,200**	**3,200**	**3,200**
E.—State Yacht establishment—				
E.-1—Pay of establishment (*Charged*) ..	..	*8,100*	*8,400*	*8,100*
E.-2—Allowances, honoraria, etc. (*Charged*) ..	..	..	..	..
E.-3—Contingencies (*Charged*)	..	*9,700*	*8,000*	*10,400*
Total E (*Charged*) ..	..	*17,800*	*16,400*	*18,500*
F.—Miscellaneous—				
F.-2—Contingencies	**Voted** ..	**900**	**600**	**700**
	Charged	*2,200*	*2,200*	*2,000*
Total F	..	**3,100**	**2,800**	**2,700**
	Voted ..	**900**	**600**	**700**
	Charged	*2,200*	*2,200*	*2,000*
G.—Charges in England	**Voted** ..	**4,800**	**6,200**	**9,000**
	Charged	..	*1,900*	*900*
H.—Loss or gain by exchange	**Voted** ..		..	..
	Charged		..	..
For rounding ..	**Voted** ..	**—400**	..	**—300**
	Charged	*+300*	..	*—400*
Total Grant No. 17	..	**6,13,000**	**5,50,000**	**5,56,000**
	Voted ..	**4,72,000**	**3,81,500**	**3,85,000**
	Charged	*1,41,000*	*1,68,500*	*1,71,000*

III—DETAILED ACCOUNT No. 30A—CHARGES OF POOLED LAUNCHES.

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		A—Charges for pooled launches.			
A-1—Pay of officers	1	Engineer Superintendent (500—800)— Voted ..	8,400	11,200	8,400
		Charged	..	..	..
	3	Other officers— Voted ..	..	..	..
		Charged	*6,100*	*5,400*	*6,300*
		Total ..	14,500	16,600	14,700
A-2—Pay of establishment.		Crew of launches— Voted ..	1,02,000	1,01,300	1,02,000
		Charged	*2,600*	*2,700*	*2,600*
		Other establishment— Voted ..	26,000	26,000	26,800
		Charged	..	..	..
		Temporary establishment (voted) ..	300	300	..
		Total ..	1,30,900	1,30,300	1,31,400
A-3—Allowances, honoraria, etc.		Travelling allowance— Voted ..	1,100	1,200	1,100
		Charged	*300*	*300*	*300*
		House-rent and other allowances (voted) ..	..	..	..
		Cost of passages granted under Bengal Passage Rules (voted)	..	..	..
		Total ..	1,400	1,500	1,400
A-5—Contingencies		Building, repairs and outfit of launches ..	1,69,500	1,35,000	1,35,000
		Coal and oil fuel for pooled launches and Narayanganj Dockyard— Voted ..	80,000	80,000	78,000
		Charged	*2,500*	*2,500*	*2,500*
		Miscellaneous	69,611	10,500	..
		Purchase of books	..	..	..
		Other contingent charges— Voted ..	75,000	77,000	76,830
		Charged	*100*	*100*	*100*
		Total ..	3,96,711	3,05,100	2,92,430
A-6—Grants-in-aid, contributions, etc.		Contribution for passages of officers transferred to and from other Governments, departments, etc.— Voted ..	..	..	..
		Charged	..	..	..
A-7—Establishment charges recoverable from other Governments, departments, etc.		*Deduct*—Recoveries on account of the value of coal, building materials and labour ..	80,000	82,000	68,000
		For rounding— Voted ..	+89	..	−130
		Charged	*+400*	..	*+200*
		Total charges for pooled launches ..	**4,64,000**	**3,71,500**	**3,72,000**
		Voted ..	**4,52,000**	**3,60,500**	**3,60,000**
		Charged	*12,000*	*11,000*	*12,000*

III.—Detailed Account No. 30B—Purchase of Marine Stores, etc.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
B—PURCHASE OF MARINE STORES, ETC.				
(For launches and vessels other than launches and vessels under the pooling scheme.)				
B-1—Building, repairs and outfit of ships—				
Launches and yachts	**Voted** ..	..	..	..
	Charged ..	*13,200*	*44,500*	*41,500*
B-2—Coal supplied to ships and vessels—				
Launches and yachts	**Voted** ..	..	..	..
	Charged ..	*500*	*500*	*500*
	Total ..	**13,700**	**45,000**	**42,000**
	Voted ..	..	..	..
	Charged ..	*13,700*	*45,000*	*42,000*

III—Detailed Account No. 30C—Ports Establishments.

C—PORTS ESTABLISHMENTS.				
Summary.				
(1) Marine Court	**Voted** ..	**2,100**	**1,900**	**2,300**
	Charged	..	..	..
(2) Principal Officer's Department ..	**Voted** ..	**600**	**600**	**900**
	Charged ..	*1,600*	*1,800*	*2,000*
(3) Nautical Surveyor's Department ..	**Voted** ..	**800**	**800**	**770**
	Charged ..	*200*	*200*	*270*
(4) Survey of Steam-Vessels	**Voted** ..	**8,000**	**7,700**	**8,400**
	Charged	*93,000*	*90,000*	*93,700*
For rounding ..	**Voted** ..	..	..	**+30**
	Charged ..	*+200*	..	*+30*
	Total ..	**1,06,500**	**1,03,000**	**1,08,400**
	Voted ..	**11,500**	**11,000**	**12,400**
	Charged ..	*95,000*	*92,000*	*96,000*

III.—DETAILED ACCOUNT NO. 30C.—PORTS ESTABLISHMENTS—*contd.*

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
	(1) Marine Court.			
	C-2—Allowances, honoraria, etc. ..	500	300	700
	C-4—Contingencies	1,600	1,600	1,600
	Total ..	**2,100**	**1,900**	**2,300**
	(2) Principal Officer's Department.			
	(*a*) *Calcutta Port.*			
C-3—Allowances, honoraria, etc.	Remuneration to Examiners under Inland Steam-Vessels Act—			
	Voted ..	600	600	900
	Charged ..	*1,600*	*1,800*	*2,000*
	Travelling allowances (*Charged*) ..	..	..	..
	(3) Nautical Surveyor's Department.			
	(*l*) *Chittagong Port.*			
C-3—Allowances, honoraria, etc.	Remuneration to Examiners under Inland Steam-Vessels Act—			
	Voted ..	200	200	270
	Charged ..	*200*	*200*	*270*
C-7—Establishment charges payable to other Governments, departments, etc.	*Add*—Amount transferred from Central Government (voted)	600	600	500
	Total Principal Officer's and Nautical Surveyor's Departments	**3,200**	**3,400**	**3,940**
	Voted ..	**1,400**	**1,400**	**1,670**
	Charged ..	*1,800*	*2,000*	*2,270*

III—Detailed Account No. 30C.—Ports Establishments—*contd.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		(4) Survey of Steam Vessels.			
		(a) Chittagong Port.			
C-1—Pay of officers	1	Surveyor (1,300)			
		Voted ..	..	..	..
		Charged	*15,600*	*15,600*	*15,600*
C-2—Pay of establishment.	2	Clerks (35 to 80) ..	1,280	1,240	1,277
	2	Servants (16 and less) ..	384	540	540
		Leave salaries	160	..	..
		Temporary establishment ..	420	420	420
		Total ..	2,244	2,200	2,237
C-3—Allowances, honoraria, etc.		Travelling allowances—			
		Voted ..	400	400	400
		Charged	*5,800*	*5,200*	*6,000*
		House-rent and other allowances—			
		Voted	..	..	..
		Charged	..	..	..
		Remuneration to Examiners ..	..	..	..
		Total ..	6,200	5,600	6,400
C-5—Other contingencies.		Customs duty on imported stores ..	..	..	..
		Purchase of books	100	100	70
		Office expenses and miscellaneous ..	568	400	1,000
		Total ..	668	500	1,070
C-6—Grants-in-aid, contribution, etc.		Contribution for passages of officers transferred to and from other Governments, departments, etc. (*Charged*) ..	*600*	*600*	*600*
C-8—Establishment charges recoverable from other Governments, Departments, etc.		*Deduct*—5 per cent. share recoverable from the Central Government	1,000	1,000	1,000
		For rounding—			
		Voted	−12	..	−7
		Charged	..	..	..
		Total Surveys of Steam vessels, Chittagong Port	**24,300**	**23,500**	**24,900**
		Carried over .. .. { Voted ..	2,300	2,100	2,700
		{ *Charged*	*22,000*	*21,400*	*22,200*

III.—Detailed Account No. 30C—Ports Establishments—*concld.*

			Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
	Brought forward ..	Voted ..	2,300	2,100	2,700
		Charged	*22,000*	*21,400*	*22,200*
	(b) Calcutta Port.				
C-7—Establishment charges payable to other Governments, departments, etc.	*Add*—Share transferred from Central Government—				
		Voted ..	5,700	5,600	5,700
		Charged	*71,000*	*68,600*	*71,500*
	Total Survey of Steam Vessels		**1,01,000**	**97,700**	**1,02,100**
		Voted ..	8,000	7,700	8,400
		Charged	*93,000*	*90,000*	*93,700*
D—Subsidies to Steam Boat Companies	.. .. ..	Voted ..	3,200	3,200	3,200
		Charged	..	..	..

III—Detailed Account No. 30E—State Yacht Establishment.

	Number. 1938-39.		Rs.	Rs.	Rs.
E-1—Pay of establishment.		Permanent establishment (*Charged*)	*8,100*	*8,000*	*7,900*
		Temporary establishment (*Charged*)	..	*400*	*200*
E-2—Allowances, etc.		Compensation for dearness of food	..	..	..
		Total ..	*8,100*	*8,400*	*8,100*
E-3—Contingencies	Office expenses and miscellaneous (*Charged*)		*9,700*	*8,000*	*10,400*
	Purchase of books		..	..	..
		Total ..	*9,700*	*8,000*	*10,400*
		For rounding ..	..	..	..
		Total State Yacht Establishment	**17,800**	**16,400**	**18,500**
		Voted ..	..	..	..
		Charged	*17,800*	*16,400*	*18,500*

III—Detailed Account No. 30F—Miscellaneous.

			Budget Estimate, 1938-39.	Revised Estimate, 1337-38.	Budget Estimate, 1937-38.
	Miscellaneous.		Rs.	Rs.	Rs.
F-2 – Contingencies	Mooring hire—				
		Voted ..	..	..	..
		Charged	*1,700*	*1,700*	*1,450*
	Harbour Masters' fees—				
		Voted ..	..	..	..
		Charged	*500*	*500*	*500*
	Scholarship to Indian Mercantile Marine cadets (voted)		900	600	650
	Other charges—				
		Voted ..	..	..	..
		Charged	..	..	..
	For rounding—				
		Voted ..	..	..	+50
		Charged	..	..	*+50*
	Total	..	**3,100**	**2,800**	**2,700**
		Voted ..	**900**	**600**	**700**
		Charged	*2,200*	*2,200*	*2,000*

III—Detailed Account No. 30G—Charges in England.

A-Secretary of State—				
Leave salary (*Charged*)		..	*1,900*	*960*
B-High Commissioner for India—				
Leave salaries and deputation pay.	Voted ..	..	1,320	4,200
	Charged	..	..	..
Sterling Overseas pay—	Voted ..	4,800	4,880	4,800
	Charged	..	..	..
For rounding	Voted ..	..	..	..
	Charged	..	..	*−60*
Total	..	**4,800**	**8,100**	**9,900**
	Voted ..	4,800	6,200	9,000
	Charged	..	*1,900*	*900*

III.—Detailed Account No. 30H—Loss or Gain by Exchange.

(*a*) Loss or gain on sterling expenditure on store—				
	Voted ..	..	..	..
	Charged	..	..	..
(*b*) Loss or gain on English transaction other than stores—				
	Voted ..	..	..	..
	Charged	..	..	..
Total	..	..	..	
	Voted ..	..	..	..
	Charged	..	..	..

GRANT No. 18

Scientific Departments

(Head of Account:—36—Scientific Departments)

Voted Rs. 30,000 *Charged Rs. Nil.*

Total Rs. 30,000

II—Abstract Account

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
A—Grants-in-aid and donation to the Scientific Societies and Institutes.	**Voted** ..	**29,200**	**39,200**	**39,200**
	Charged	..	..	..
B—Mines Department (Voted)		..	..	..
For rounding	**Voted** ..	**+800**	**+800**	**+800**
	Charged	..	..	..
Total grant 18 ..		**30,000**	**40,000**	**40,000**
	Voted ..	**30,000**	**40,000**	**40,000**
	Charged	..	..	..

III—Detailed Account No. 36A—Grants-in-aid and Donations to Scientific Societies and Institutes.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
A—GRANTS-IN-AID AND DONATIONS TO SCIENTIFIC SOCIETIES AND INSTITUTES.				
Grants-in-aid, contributions and donations.				
To the Royal Asiatic Society		**11,680**	**11,680**	**11,680**
To the Art Gallery and Art Section of the Indian Museum ..		**8,000**	**8,000**	**8,000**
To other societies	**Voted** ..	**9,520**	**19,520**	**19,520**
	Charged	..	..	..
For rounding ..	**Voted** ..	..	..	..
	Charged	..	..	..
Total ..		**29,200**	**39,200**	**39,200**
	Voted ..	**29,200**	**39,200**	**39,200**
	Charged	..	..	..

GRANT No. 19

Charges on account of Education

(Head of Account:—37—Education—General)

Voted Rs. 1,33,45,000 *Charged Rs. 9,21,000*

Total Rs. 1,42,66,000

II—Abstract Account

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
UNIVERSITY.				
A—Grants to Universities	**Voted** ..	**5,89,500**	**5,61,000**	**5,48,500**
	Charged	*5,50,000*	*5,50,000*	*5,50,000*
B—Government Arts Colleges—				
B-1—Pay of officers	**Voted** ..	**12,14,350**	**11,93,300**	**11,86,488**
	Charged	*1,06,000*	*1,26,000*	*1,20,000*
B-2—Pay of establishment	..	**1,01,404**	**99,900**	**99,260**
B-3—Allowances, honoraria, etc. ..	**Voted** ..	**9,100**	**7,700**	**7,000**
	Charged	*4,400*	*4,400*	*8,200*
B-4—Contract contingencies	..	**22,838**	**22,700**	**22,773**
B-5—Other contingencies	..	**1,61,170**	**1,59,300**	**1,60,345**
For rounding	**Voted** ..	+138	..	—66
	Charged	*—100*	..	..
Total B—Government Arts Colleges	..	**16,19,300**	**16,13,300**	**16,04,000**
	Voted ..	**15,09,000**	**14,82,900**	**14,75,800**
	Charged ..	*1,10,300*	*1,30,400*	*1,28,200*
C—Grants to Non-Government Arts Colleges	..	**3,99,100**	**2,70,900**	**2,88,900**
D—Government Professional Colleges—				
D-1—Pay of officers	**Voted** ..	**1,78,450**	**1,66,300**	**1,73,700**
	Charged	*33,855*	*45,400*	*27,100*
D-2—Pay of establishment	..	**39,560**	**39,800**	**37,000**
D-3—Allowances, honoraria, etc. ..	**Voted** ..	**9,600**	**7,900**	**7,000**
	Charged	*3,820*	*2,300*	*2,500*
D-4—Contingencies	..	**1,11,860**	**1,12,600**	**1,17,130**
D-5—*Deduct*—Recoveries from other Governments, departments, etc.	..	..	..	**6,900**
For rounding	**Voted** ..	+30	..	—30
	Charged	*+25*	..	..
Total D—Government Professional Colleges	..	**3,77,200**	**3,74,300**	**3,57,500**
	Voted ..	**3,39,500**	**3,26,600**	**3,27,900**
	Charged ..	*37,700*	*47,700*	*29,600*

II—ABSTRACT ACCOUNT—*contd*.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
SECONDARY.				
E—Government Secondary Schools—				
E-1—Pay of officers	**Voted**	**12,08,000**	**11,90,000**	**12,00,480**
	Charged	..	..	..
E-2—Pay of establishment		**71,000**	**70,800**	**70,256**
E-3—Allowances, honoraria, etc.	**Voted**	**13,380**	**14,600**	**14,850**
	Charged	..	..	..
E-4—Contract contingencies		**57,788**	**54,000**	**52,891**
E-5—Other contingencies		**1,32,809**	**1,34,900**	**1,37,065**
For rounding	**Voted**	+23	..	—42
	Charged	..	..	..
Total E—Government Secondary Schools		**14,83,000**	**14,64,300**	**14,75,500**
	Voted	**14,83,000**	**14,64,300**	**14,75,500**
	Charged	..	..	..
Government Secondary Schools (in Chittagong Hill Tracts).				
Charged.				
E-1—Pay of officers		*30,000*	*24,000*	*25,675*
E-2—Pay of establishment		*1,900*	*1,600*	*1,569*
E-3—Allowances, honoraria, etc.		*2,900*	*2,600*	*3,038*
E-4—Contract contingencies		*700*	*700*	*700*
E-5—Other contingencies		*3,470*	*5,300*	*5,320*
For rounding		*+30*	..	*−2*
Total (*charged*)		*39,000*	*34,200*	*36,300*
F—Direct grants to Non-Government Secondary Schools	**Voted**	**15,51,000**	**13,75,000**	**13,84,300**
	Charged (Chittagong Hill Tracts).	*6,000*	*6,000*	*6,000*
PRIMARY.				
G—Government Primary Schools—				
G-2—Pay of establishment		**3,700**	**3,700**	**4,200**
G-3—Allowances, honoraria, etc.		..	..	..
G-4—Contingencies		**1,000**	**1,000**	**1,000**
For rounding		..	..	..
Total G—Government Primary Schools (Voted)		**4,700**	**4,700**	**5,200**
H—Direct grants to Non-Government Primary Schools	**Voted**	**3,16,000**	**3,22,700**	**3,20,800**
	Charged (Chittagong Hill Tracts).	*23,600*	*23,000*	*23,000*
I—Grants to Local Bodies for Primary Education (Voted)		**28,97,700**	**24,11,000**	**24,11,200**

II—ABSTRACT ACCOUNT—*contd*.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
SPECIAL.				
J—Government Special Schools—				
J-1—Pay of officers	**Voted** ..	**3,59,720**	**3,46,520**	**3,51,630**
	Charged	*1,800*	*21,600*	*3,600*
J-2—Pay of establishment	**Voted** ..	**2,89,236**	**2,57,100**	**2,54,600**
	Charged	*420*	*100*	*70*
J-3—Allowances, honoraria, etc. ..	**Voted** ..	**10,780**	**11,480**	**10,900**
	Charged	..	*1,000*	*200*
J-4—Contract contingencies		**18,185**	**20,050**	**20,014**
J-5—Other contingencies	**Voted** ..	**5,06,936**	**4,46,750**	**4,45,556**
	Charged	*1,500*	*300*	*250*
J-6—Establishment charges payable to other Governments (Bihar and Orissa)		**29,000**	..	**28,000**
J-7—*Deduct*—Recoveries from other Governments, departments, etc.		..	..	**2,400**
For rounding ..	**Voted** ..	**+43**	..	**—100**
	Charged	*—20*	..	*—20*
Total—J—Government Special Schools ..		**12,17,600**	**11,04,900**	**11,12,300**
	Voted ..	**12,13,900**	**10,81,900**	**11,08,200**
	Charged ..	*3,700*	*23,000*	*4,100*
K—Direct grants to Non-Government Special Schools	**Voted**	**4,73,300**	**3,51,700**	**3,48,800**
	Charged (Chittagong Hill Tracts)	..	*900*	*900*
General.				
L—Direction—				
L-1—Pay of officers	**Voted** ..	**48,020**	**49,500**	**51,000**
	Charged	*48,200*	*45,800*	*40,600*
L-2—Pay of establishment		**1,04,622**	**1,02,900**	**1,01,700**
L-3—Allowances, honoraria, etc. ..	**Voted** ..	**9,800**	**8,600**	**10,100**
	Charged	*7,066*	*4,500*	*7,800*
L-4—Contract contingencies		**3,598**	**3,300**	**3,598**
L-5—Other contingencies		**2,692**	**2,500**	**2,800**
Lump provision for quinquennial review		..	..	**2,000**
For rounding	**Voted** ..	**+68**	..	**+2**
	Charged	*—66*	..	..
Total—L—Direction.		**2,24,000**	**2,17,100**	**2,19,600**
	Voted ..	**1,68,800**	**1,66,800**	**1,71,200**
	Charged ..	*55,200*	*50,300*	*48,400*

II—ABSTRACT ACCOUNT—*contd.*

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
M—Inspection—				
M-1—Pay of officers	**Voted**	**7,90,000**	**7,82,000**	**7,70,000**
	Charged	..	..	..
M-2—Pay of establishment		**1,47,356**	**1,54,000**	**1,54,500**
M-3—Allowances, honoraria, etc.	**Voted**	**1,82,524**	**1,82,500**	**1,83,000**
	Charged	..	..	..
M-4—Contract contingencies		**37,784**	**37,800**	**37,784**
M-5—Other contingencies		**24,800**	**23,300**	**23,620**
For rounding	**Voted**	**+36**	..	**—4**
	Charged	..	..	..
Total—M—Inspection		**11,82,500**	**11,79,600**	**11,68,900**
	Voted	**11,82,500**	**11,79,600**	**11,68,900**
	Charged	..	..	..
M—INSPECTION.				
In Chittagong Hill Tracts.				
Charged.				
M-1—Pay of officers		*4,800*	*4,600*	*4,700*
M-2—Pay of establishment		*1,300*	*1,230*	*1,300*
M-3—Allowances, honoraria, etc.		*1,900*	*1,880*	*2,000*
M-4—Contract contingencies		*170*	*170*	*170*
M-5—Other contingencies		*20*	*20*	*20*
For rounding		*+10*	..	*+10*
Total—M—Inspection (in Chittagong Hill Tracts) (*charged*)		*8,200*	*7,900*	*8,200*

II—Abstract Account—*concld*.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
N—Scholarships	**Voted**	**3,63,000**	**3,03,000**	**3,02,800**
	Charged (Chittagong Hill Tracts)	*2,300*	*1,400*	*1,400*
O—Miscellaneous	**Voted**	**7,44,400**	**3,28,500**	**3,33,000**
	Charged	*300*	*300*	*300*
O—Miscellaneous (In Chittagong Hill Tracts)		*1,700*	*400*	*400*
P—Works	**Voted**	..	..	..
	Charged	..	..	..
Charges in England.				
Q—Secretary of State	**Voted**	..	..	..
	Charged	..	..	..
R—High Commissioner	**Voted**	**1,09,480**	**51,400**	**69,120**
	Charged	*83,160*	*48,500*	*91,440*
S—Loss or gain by exchange	**Voted**	..	..	..
	Charged	..	..	..
For rounding	**Voted**	**+120**	..	**—120**
	Charged	*—160*	..	*—240*
Total—Grant No. 19		**1,42,66,000**	**1,26,06,000**	**1,26,68,000**
	Voted	**1,33,45,000**	**1,16,82,000**	**1,17,40,000**
	Charged	*9,21,000*	*9,24,000*	*9,28,000*

III—Detailed Account No. 37A—Education (General)—University.

DETAILS.				
UNIVERSITY.				
A—GRANT TO UNIVERSITIES.				
(*a*) Calcutta University—				
Recurring		4,87,156	4,87,200	4,87,156
Non-recurring		..	..	..
(*b*) Dacca University—				
Recurring	**Voted**	**1,02,346**	**73,800**	**61,266**
	Charged	*5,50,000*	*5,50,000*	*5,50,000*
Non-recurring		..	..	..
For rounding	**Voted**	**—2**	..	**+78**
	Charged	..	..	..
Total		**11,39,500**	**11,11,000**	**10,98,500**
	Voted	**5,89,500**	**5,61,000**	**5,48,500**
	Charged	*5,50,000*	*5,50,000*	*5,50,000*

III—DETAILED ACCOUNT NO. 37B—EDUCATION (GENERAL)—UNIVERSITY—*contd.*

	Number 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		B—GOVERNMENT ARTS COLLEGES.	Rs.	Rs.	Rs.
B-1—Pay of officers		Principals—			
	7	Voted (1,025 and less) ..	63,000	67,000	63,000
	3	*Charged* (2,300 and less) ..	*70,000*	*67,000*	*62,500*
		Professors and other teaching staff—			
	276	Voted (1,150 and less) ..	11,47,750	11,23,000	11,20,188
	4	*Charged* (1,800 and less) ..	*36,000*	*59,000*	*57,500*
	1	Medical Officer (275) ..	3,600	3,300	3,300
		Total ..	13,20,350	13,19,300	13,06,488
B-2—Pay of establishment.	51	Clerks and librarians (250 and less)	60,000	59,500	58,500
	22	Compounders and mechanics (125 and less)	9,400	8,600	9,000
	158	Servants (30 and less) ..	32,004	31,500	31,460
		Temporary establishment ..	..	300	300
		Total ..	1,01,404	99,900	99,260
B-3—Allowances, honoraria, etc		Travelling allowance—			
		Voted	5,900	4,500	4,000
		Charged	*200*	*200*	*200*
		House-rent and other allowances—			
		Voted	3,200	3,200	3,000
		Charged	*4,200*	*4,200*	*8,000*
		Cost of passages granted under Superior Civil Services Rules, 1924 (*Charged*) ..	..	..	..
		Total ..	13,500	12,100	15,200
B-4—Contract contingencies.		Contract contingencies	22,838	22,700	22,773
B-5—Other contingencies.		Boarding charges	4,500	4,500	4,500
		Grants to clubs and common rooms ..	3,400	3,200	3,200
		Purchase of chemicals and apparatus ..	6,000	6,000	6,000
		Customs duty on imported stores ..	2,200	2,200	2,300
		Contingencies of the Krishnagar College ..	6,050	5,700	5,750
		Contingencies for the Presidency College ..	46,700	46,700	46,700
		Contingencies of the Hooghly College ..	8,500	8,000	8,000
		Contingencies of the Rajshahi College ..	19,550	19,500	20,345
		Contingencies of the Chittagong College ..	6,100	5,600	5,550
		Purchase of books, etc.	5,200	5,000	5,000
		Rents, rates and taxes	44,900	44,900	44,500
		Other contingent charges	8,070	8,000	8,500
		Total ..	1,61,170	1,59,300	1,60,345
			16,19,262	16,13,300	16,04,066
		For rounding— Voted	+138	..	—66
		Charged	*—100*		..
		Total ..	**16,19,300**	**16,13,300**	**16,04,000**
		Voted ..	**15,09,000**	**14,82,900**	**14,75,800**
		Charged ..	*1,10,300*	*1,30,400*	*1,28,200*

III.—Detailed Account No. 37C & D—Education (General)—University—*contd*.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.
C—GRANTS TO NON-GOVERNMENT ARTS COLLEGES.			
Recurring	2,37,000	1,97,000	1,97,000
Non-recurring—			
Building grants	34,140	7,000	6,940
Furniture and equipment grants	80,000	49,000	45,000
Other grants	6,000	1,900	1,920
Grants under the Dacca Board of Education—			
Recurring	42,000	16,000	38,000
Non-recurring	..	..	..
For rounding	−40	..	+40
Total (Voted)	**3,99,100**	**2,70,900**	**2,88,900**
D—GOVERNMENT PROFESSIONAL COLLEGES.			
Summary.			
(a) Bengal Engineering College .. .. .. **Voted** ..	**2,53,400**	**2,34,500**	**2,29,800**
Charged	*15,800*	*30,400*	*29,600*
(b) Training Colleges for Teachers .. .. **Voted** ..	**86,100**	**92,100**	**98,100**
Charged	*21,900*	*17,300*	..
Total ..	**3,77,200**	**3,74,300**	**3,57,500**
Voted ..	**3,39,500**	**3,26,600**	**3,27,900**
Charged	*37,700*	*47,700*	*29,600*

	Number, 1938-39.	**DETAILS.**			
		D—Government Professional Colleges.			
		(a) Bengal Engineering College, Sibpur.			
D-1—Pay of officers	1	Principal—			
		Voted	5,600	..	..
		Charged (1,650)	*9,155*	*19,800*	*19,800*
		Professors and other teaching staff—			
	26	Voted (1,450 and less) ..	1,23,000	1,10,000	1,10,000
	1	*Charged 1 (790)*	*4,900*	*9,600*	*7,300*
	1	Medical officer—			
		Voted	5,400	5,300	5,300
		Total ..	1,48,055	1,44,700	1,42,400
D-2—Pay of establishment.	3	Workshop staff, 1 (53), 1 (46), 1 (44)	1,760	1,700	1,700
	3	Other technical staff, 2 (155), 1 (36)	4,300	3,800	4,200
	12	Clerks (350 and less)	16,000	17,000	19,000
	25	Servants (31 and less)	5,000	4,900	5,000
		Temporary establishment ..	6,900	6,900	1,500
		Total ..	33,960	34,300	31,400
		Carried over ..	1,82,015	1,79,000	1,73,800

III.—Detailed Account No. 37D—Education (General)—University—*contd.*

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
	(a) Bengal Engineering College, Sibpur— *concld.*			
	Brought forward ..	1,82,015	1,79,000	1,73,800
D-3—Allowances, honoraria, etc.—	Travelling allowance—			
	Voted	2,100	1,800	1,400
	Charged	*700*	*1,000*	*1,400*
	House-rent and other allowance—			
	Voted	3,800	3,800	3,800
	Charged	..	..	..
	Cost of passages under Bengal Passage Rules—			
	Voted	..	..	..
	Charged	..	..	..
	Cost of passages granted under Superior Civil Services Rules, 1924 (*Charged*) ..	*1,000*	..	*1,100*
	Total ..	7,600	6,600	7,700
D-4—Contingencies	Maintenance of college compound	900	900	900
	Stipends to artisans	1,200	1,100	1,200
	Customs duty on imported stores ..	1,100	1,100	1,100
	Consolidated grant	53,500	53,400	58,700
	Rents, rates and taxes	22,000	22,000	22,000
	Other contingent charges	800	800	900
	Total ..	79,500	79,300	84,800
D-5—Recoveries from other Governments, Departments, etc.	*Deduct*—Recoveries from other Governments for training of students	..	..	6,900
	For rounding—			
	Voted	+40	..	..
	Charged	*+45*	..	..
	Total ..	**2,69,200**	**2,64,900**	**2,59,400**
	Voted ..	**2,53,400**	**2,34,500**	**2,29,800**
	Charged	*15,800*	*30,400*	*29,600*

III.—Detailed Account No. 37D—Education (General)—University—*concld.*

	Number 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		(*b*) **Training Colleges for Teachers.**			
		Principals—			
D-1—Pay of officers	1	Voted	10,450	13,000	18,400
	1	*Charged*	*19,800*	*16,000*	..
	12	Professors and other teaching staff (650 and less) ..	34,000	38,000	40,000
		Total ..	64,250	67,000	58,400
D-2—Pay of establishment.	4	Clerks 1 (120 and less) ..	4,000	4,000	4,000
	8	Servants (19 and less) ..	1,600	1,500	1,600
		Total ..	5,600	5,500	5,600
D-3—Allowances, honoraria, etc.—		Travelling allowances—			
		Voted	3,500	2,000	1,600
		Charged	*200*	*200*	..
		House-rent and other allowances—			
		Voted	200	300	200
		Charged	*1,920*	*1,100*	..
		Cost of passages granted under Superior Civil Services Rules, 1924 (*Charged*) ..	..	..	..
		Total ..	5,820	3,600	1,800
D-4—Contingencies		Stipends to students under training ..	18,500	18,500	18,500
		Prizes	..		..
		Customs duty on imported stores ..	..		..
		Purchase of books, etc.	..		..
		Rents, rates and taxes	4,400	5,400	4,430
		Other contingent charges	2,960	2,900	2,900
		Consolidated grant	6,500	6,500	6,500
		Total ..	32,360	33,300	32,330
D-5—Recoveries from other Governments, Departments, etc.		*Deduct*—Recoveries from other Governments for training of students	..	..	..
		For rounding—			
		Voted ..	—10	..	—30
		Charged	*—20*	..	..
		Total ..	**1,08,000**	**1,09,400**	**98,100**
		Voted ..	**86,100**	**92,100**	**98,100**
		Charged	*21,900*	*17,300*	..

III.—Detailed Account No. 37E—Education (General)—Secondary.

	Number 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		SECONDARY.			
		E—GOVERNMENT SECONDARY SCHOOLS.			
E-1—Pay of officers	776	Masters and Mistresses—			
		Voted (800 and less) ..	12,08,000	11,90,000	12,00,480
		Total ..	12,08,000	11,90,000	12,00,480
E-2—Pay of establishment.	12	Technical staff (46 and less) ..	4,500	4,200	4,200
	48	Clerks (80 and less) ..	37,000	37,000	36,500
	156	Servants (19 and less) ..	29,500	29,400	29,400
		Temporary establishment ..	..	200	156
		Total ..	71,000	70,800	70,256
E-3—Allowances		Travelling allowances—			
		Voted ..	5,000	5,600	5,600
		Charged	..	..	..
		House-rent and other allowances ..	8,380	9,000	9,250
		Cost of passages granted under Bengal Passage Rules—			
		Voted ..	..	..	..
		Charged	..	..	..
		Total ..	13,380	14,600	14,850
E-4—Contract contingencies.		Contract contingencies	57,788	54,000	52,891
E-5—Other contingencies.		Athletic clubs and common rooms ..	7,200	7,200	7,300
		Boarding charges	27,344	28,500	27,600
		Prizes	4,200	4,200	4,200
		Purchase and repairs of appliances ..	2,000	2,000	2,865
		Customs duty on imported stores ..	..	..	..
		Purchase of books, etc.	6,000	6,000	6,300
		Rents, rates and taxes	54,500	55,000	55,300
		Other contingent charges	31,565	32,000	33,500
		Total ..	1,32,809	1,34,900	1,37,065
			14,82,977	14,64,300	14,75,542
		For rounding—			
		Voted ..	+23	..	—42
		Charged	..	..	..
		Total ..	**14,83,000**	**14,64,300**	**14,75,000**
		Voted ..	**14,83,000**	**14,64,300**	**14,75,500**
		Charged	..	..	..

III.—Detailed Account No. 37E—Education (General)—Secondary—*concld.*

	Number 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		SECONDARY.			
		E—GOVERNMENT SECONDARY SCHOOLS.			
		(In Chittagong Hill Tracts).			
		Charged.			
E-1—Pay of officers	14	Masters and Mistresses—			
		(930 and less)	*30,000*	*24,000*	*25,675*
		Total ..	*30,000*	*24,000*	*25,675*
E-2—Pay of establishment.	1	Clerk (71)	*1,000*	*1,000*	*1,000*
	1	Technical staff	*400*	*100*	*69*
	2	Servants (19 and less) ..	*500*	*500*	*500*
		Temporary establishment ..	..	..	..
		Total ..	*1,900*	*1,600*	*1,569*
E-3—Allowances, honoraria, etc.		Travelling allowance..	*900*	*700*	*1,114*
		House-rent and other allowances ..	*2,000*	*1,900*	*1,924*
		Cost of passages granted under Bengal Passage Rules	..	..	..
		Total ..	*2,900*	*2,600*	*3,038*
E-4—Contract contingencies.		Contract contingencies	*700*	*700*	*700*
E-5—Other contingencies.		Athletic clubs and common rooms ..	*125*	*100*	*100*
		Boarding charges	*1,900*	*1,900*	*1,900*
		Prizes	*100*	*100*	*100*
		Purchase and repair of appliances ..	*100*	*100*	*200*
		Customs duty on imported stores ..	..	..	..
		Purchase of books, etc.	*125*	*100*	*100*
		Rents, rates and taxes	..	..	..
		Other contingent charges	*1,120*	*3,000*	*2,920*
		Total ..	*3,470*	*5,300*	*5,320*
			38,970	*34,200*	*36,302*
		For rounding ..	*+30*	..	*—2*
		Total (*Charged*) ..	*39,000*	*34,200*	*36,300*

III.—Detailed Account No. 37 F—Education (General)—Secondary—*concld.*

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.
F DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS.			
Recurring—			
Ordinary grants	12,91,340	11,85,000	11,85,300
Grants to Girls' Schools	70,663	..	..
Contribution to Teacher's Provident Fund	58,000	48,000	48,000
Non-recurring—			
Building grants	1,01,893	1,13,400	98,361
Furniture and equipment grants	9,413	5,000	4,000
Other grants	7,437	11,800	11,800
Lump provision for furniture, equipment and building grant ..	..	..	25,000
Grants under the Dacca Board of Education—			
Recurring—			
Ordinary grant	11,440	11,000	11,140
Contribution to Teacher's Provident Fund	750	800	700
Non-recurring—			
Building grants	..	..	..
Furniture and equipment grants	..	..	..
For rounding	+64	..	—1
Total (voted) ..	**15,51,000**	**13,75,000**	**13,84,300**
In Chittagong Hill Tracts—			
Charged.			
Recurring—			
Ordinary grant	*5,900*	*5,900*	*5,900*
Contribution to Teacher's Provident Fund	*100*	*100*	*100*
Non-recurring—			
Building grant	..	..	..
Furniture and equipment grant	..	..	..
Other grants	..	..	..
Total ..	*6,000*	*6,000*	*6,000*
For rounding	..	..	..
Total (*Charged*) ..	*6,000*	*6,000*	*6,000*
Total F—Direct grants to non-Government Secondary Schools ..	**15,57,000**	**13,81,000**	**13,90,300**
Voted ..	**15,51,000**	**13,75,000**	**13,84,300**
Charged	*6,000*	*6,000*	*6,000*

III.—DETAILED ACCOUNT No. 37G., H., I & J—EDUCATION (GENERAL)—PRIMARY AND SPECIAL.

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		PRIMARY.	Rs.	Rs.	Rs.
		G—GOVERNMENT PRIMARY SCHOOLS.			
G-2—Pay of establishment.	..	Masters and Pandits ..	3,700	3,700	4,200
		Total ..	3,700	3,700	4,200
G-4—Contingencies	..	Purchase and repairs of appliances	..	..	40
		Purchase of books, etc. ..	100	100	60
		Other contingent charges ..	900	900	900
		Total ..	1,000	1,000	1,000
		For rounding ..	..	..	..
		Total (Voted) ..	**4,700**	**4,700**	**5,200**
		H—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS.			
		Recurring	3,09,000	3,05,000	3,05,000
		Non-recurring—			
		Building grants ..	7,000	17,700	15,712
		Furniture and equipment grants	..	..	..
		For rounding	..	..	+88
		Total ..	**3,16,000**	**3,22,700**	**3,20,800**
		In Chittagong Hill Tracts (*Charged*)—			
		Recurring	*23,600*	*23,000*	*23,000*
		Non-recurring—			
		Building grant	..	..	..
		Furniture and equipment grant	..	..	..
		Total (*Charged*) ..	*23,600*	*23,000*	*23,000*
		I—GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION.			
		Recurring	28,53,704	23,67,000	23,55,250
		Non-recurring	44,000	44,000	56,000
		For rounding ..	—4	..	—50
		Total ..	**28,97,700**	**24,11,000**	**24,11,200**

SPECIAL.

J—GOVERNMENT SPECIAL SCHOOLS.

Summary.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
(a) Training Schools for Masters and Mistresses ..	**Voted** ..	**1,64,000**	**1,76,300**	**1,78,500**
	Charged	..	..	..
(b) Guru-training Schools	**Voted** ..	**5,24,900**	**4,39,600**	**4,35,200**
	*Charged**	*1,900*	*400*	*300*
(c) Engineering and Survey Schools	**Voted** ..	**1,32,200**	**1,14,100**	**1,18,800**
	Charged	*1,800*	*22,600*	*3,800*
(d) Schools of Arts	**Voted** ..	**45,200**	**46,600**	**46,100**
	Charged	..	..	..
(e) Commercial Institute	**Voted** ..	**59,300**	**55,200**	**54,100**
	Charged	..	..	..
(f) Madrassas	**Voted** ..	**1,95,800**	**1,92,100**	**1,91,500**
	Charged	..	..	..
(g) Reformatory Schools	**Voted** ..	**92,500**	**58,000**	**84,000**
	Charged	..	..	..
	Total ..	**12,17,600**	**11,04,900**	**11,12,300**
	Voted ..	**12,13,900**	**10,81,900**	**11,08,200**
	Charged ..	*3,700*	*23,000*	*4,100*

*In Chittagong Hill Tracts.

III.—Detailed Account No. 37J—Education (General)—Special—*contd.*

	Number. 1938-39.		Budget Estimate, 1938-39. Rs.	Revised Estimate, 1937-38. Rs.	Budget Estimate, 1937-38. Rs.
		DETAILS.			
		(a) Training Schools (for Masters and Mistresses).			
J-1—Pay of officers	40	Lady Principals, Masters and Mistresses (650 and less) ..	70,240	77,000	77,360
		Remuneration to lecturers ..	..	200	250
		Total ..	70,240	77,200	77,610
J-2—Pay of establishment.	7	Clerks (74 and less)	5,636	5,800	6,000
	16	Servants (18 and less) ..	3,100	3,300	3,300
		Temporary establishment ..	..	..	..
		Total ..	8,736	9,100	9,300
J-3—Allowances, honoraria, etc.		Travelling allowance	300	300	400
		House-rent and other allowances ..	1,800	1,800	1,300
		Total ..	2,100	2,100	1,700
J-4—Contract contingencies.		Contract contingencies	3,367	4,100	4,117
J-5—Other contingencies.		Stipends to pupil teachers	53,000	52,000	52,330
		Grants to athletic clubs	500	500	500
		Purchase and repair of appliances ..	500	500	550
		Purchase of books, etc.	800	800	800
		Rents, rates and taxes	16,700	21,500	23,000
		Other contingent charges	8,000	8,500	8,600
		Total ..	79,500	83,800	85,780
		For rounding ..	+57	..	—7
		Total (Voted) ..	**1,64,000**	**1,76,300**	**1,78,500**

III.—Detailed Account No. 37J—Education (General)—Special—*contd.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		(b) Guru-training Schools.			
J-2—Pay of establishment.	217	Pandits and Maulvis (180 and less)	1,85,000	1,82,000	1,79,000
		Provision for training of teachers for Primary Schools in Bengal (lump)	28,320	..	..
	34	Servants (17 and less) ..	6,300	6,000	6,000
		Total ..	2,19,620	1,88,000	1,85,000
J-3—Allowances, honoraria, etc.		Travelling allowance	600	600	500
		House-rent and other allowances ..	..	..	..
		Total ..	600	600	500
J-5—Contingencies		Stipends to pupils	2,24,000	2,22,000	2,20,400
		Grants to athletic clubs	400	400	400
		Provision for training of teachers for Primary Schools in Bengal (lump)	48,380	..	..
		Prizes	..	..	..
		Purchase and repairs of appliances ..	600	600	600
		Purchase of books, etc.	500	500	500
		Rents, rates and taxes	9,500	9,500	9,820
		Other contingent charges	21,293	18,000	18,000
		Total ..	3,04,673	2,51,000	2,49,720
		For rounding ..	+7	..	−20
		Total (Voted) ..	5,24,900	4,39,600	4,35,200
	Number. 1938-39.	**(b) Guru-Training Schools.**			
		(In Chittagong Hill Tracts.)			
J-2—Pay of establishment.	1	Pandits and Maulvis ..	*420*	*100*	*70*
		Total ..	*420*	*100*	*70*
J-5—Contingencies		Stipends to pupils	*1,440*	*240*	*240*
		Other contingent charges	*60*	*60*	*10*
		Total ..	1,500	*300*	*250*
			1,920	*400*	*320*
		For rounding ..	*−20*	..	*−20*
		Total (b) Guru-training Schools (charged).	*1,900*	*400*	*300*

III.—Detailed Account No. 37J—Education (General)—Special—*contd.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		(c) Engineering and Survey Schools.			
J-1—Pay of officers	20	Principals and other teaching staff—			
		Voted (650 and less) ..	67,000	51,300	58,000
		Charged (1,800)	*1,800*	*21,600*	*3,600*
		Total ..	68,800	72,900	61,600
J-2—Pay of establishment.	6	Technical staff (40 and less) ..	2,500	2,500	2,500
	9	Clerks (150 and less) ..	8,000	7,900	7,900
	10	Servants (18 and less) ..	1,900	1,900	1,900
		Temporary establishment ..	7,100	7,100	7,700
		Total ..	19,500	19,400	20,000
J-3—Allowances, honoraria, etc.	Travelling allowances—				
		Voted ..	2,400	2,000	1,800
		Charged	..	*1,000*	*200*
	House-rent and other allowances	..	1,200	1,200	1,200
	Cost of passages granted under the Superior Civil Services Rules, 1924 (*Charged*)	..	..	..	..
		Total ..	3,600	4,200	3,200
J-5—Contingencies	Stipends to artisans ..	.. ..	1,800	1,800	1,800
	Customs duty on imported stores	..	..	..	..
	Consolidated grant ..	.. ..	36,900	35,000	35,000
	Rents, rates and taxes	.. ..	3,400	3,400	3,400
		Total ..	42,100	40,200	40,200
			1,34,000	1,36,700	1,25,000
J-7—Recoveries from other Governments, departments, etc.	*Deduct*—Recoveries from other Governments for training of students.		..	..	2,400
	For rounding—				
		Voted ..	..	..	..
		Charged	..	..	..
		Total ..	1,34,000	1,36,700	1,22,600
		Voted ..	1,32,200	1,14,100	1,18,800
		Charged	*1,800*	*22,600*	*3,800*

III.—Detailed Account No. 37J—Education (General)—Special—*contd.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		(d) Schools of Art.			
J-1—Pay of officers	11	Principal and other teaching staff (1,000 and less)	26,300	28,000	27,500
		Total ..	26,300	28,000	27,500
J-2—Pay of establishment.	4	Technical staff (200 and less) ..	4,800	4,700	4,700
	4	Clerks (88 and less)	3,500	3,400	3,400
	11	Servants (23 and less) ..	2,200	2,100	2,100
		Temporary establishment ..	..	..	..
		Total ..	10,500	10,200	10,200
J-3—Allowances, honoraria, etc.		Travelling allowance	..	..	..
		House-rent and other allowances ..	100	100	100
		Total ..	100	100	100
J-4—Contract contingencies.		Contract contingencies	3,368	3,400	3,368
J-5—Other contingencies.		Prizes	200	200	200
		Purchase and repair of appliances ..	300	300	300
		Customs duty on imported stores ..	..	..	..
		Purchase of books, etc.	200	200	200
		Rents, rates and taxes	2,500	2,500	2,565
		Other contingent charges	1,700	1,700	1,700
		Total ..	4,900	4,900	4,965
		For rounding ..	+32	..	−33
		Total (Voted) ..	**45,200**	**46,600**	**46,100**

III. DETAILED ACCOUNT NO. 37J—EDUCATION (GENERAL)—SPECIAL—*contd.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		(e) Commercial Institute.			
J 1—Pay of officers	9	Principal and other teaching staff (350 and less).	32,500	31,500	30,000
		Total ..	32,500	31,500	30,000
J-2—Pay of establishment.	3	Clerks (150 and less) ..	3,980	3,700	3,700
	6	Servants (19 and less) ..	1,200	1,200	1,200
		Total ..	5,180	4,900	4,900
J-3—Allowances, honoraria, etc.	Travelling allowance		200	200	200
	House-rent and other allowances ..		100	1,200	1,500
		Total ..	300	1,400	1,700
J-4—Contract contingencies.	Contract contingencies		1,950	1,950	1,950
J-5—Other contingencies.	Prizes		50	50	100
	Purchase and repair of appliances ..		400	400	400
	Purchase of books, etc.		200	200	200
	Rents, rates and taxes		13,200	13,200	13,200
	Other contingent charges		5,500	1,600	1,600
		Total ..	19,350	15,450	15,500
		For rounding ..	+20	..	+50
		Total (Voted) ..	**59,300**	**55,200**	**54,100**

III.—Detailed Account No. 37J—Education (General)—Special—*contd.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		(f) Madrassas.			
J-1—Pay of officers	77	Principal and other teaching staff—			
		Voted (1,050 and less) ..	1,57,800	1,53,000	1,53,000
		Total ..	1,57,800	1,53,000	1,53,000
J-2—Pay of establishment.	1	Technical staff (50)	600	600	600
	8	Clerks (175 and less) ..	8,200	8,200	8,200
	21	Servants (18 and less) ..	4,000	3,900	3,900
		Temporary establishment	..	..	..
		Total ..	12,800	12,700	12,700
J-3—Allowances, honoraria, etc.		Travelling allowance	1,000	1,000	1,000
		House-rent and other allowances ..	2,500	2,500	2,400
		Total ..	3,500	3,500	3,400
J-4—Contract contingencies.		Contract contingencies	9,500	10,600	10,579
J-5—Other contingencies.		Boarding charges	3,200	3,200	3,200
		Grant to athletic clubs and common rooms	1,000	1,000	1,000
		Prizes	300	300	300
		Purchase and repair of appliances ..	50	50	50
		Purchase of books, etc.	1,400	1,400	1,400
		Rents, rates and taxes	5,000	5,000	4,300
		Other contingent charges	1,280	1,350	1,600
		Total ..	12,230	12,300	11,850
		For rounding (Voted)	—30	..	—29
		Total (Voted) ..	**1,95,800**	**1,92,100**	**1,91,500**

III.—Detailed Account No. 37J—Education (General)—Special—*concld.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		GOVERNMENT SPECIAL SCHOOLS.			
		(*g*) **Reformatory Schools.**			
J-1—Pay of officers	1	Superintendent (150—700) ..	5,880	5,520	5,520
		Total ..	5,880	5,520	5,520
J-2—Pay of establishment.	11	Clerical, Educational, Mechanical and Medical establishments (150 and less)	8,000	8,000	7,700
	18	Servants (35 and less) ..	4,900	4,800	4,800
		Total ..	12,900	12,800	12,500
J 3—Allowances, etc.		Travelling allowance	100	100	50
		House-rent and other allowances ..	480	480	450
		Total ..	580	580	500
J-5—Contingencies		Clothing and bedding	3,000	2,500	2,500
		Dietary charges	28,169	24,000	22,500
		Hospital charges	1,000	1,000	800
		Miscellaneous services and supplies ..	2,039	1,700	1,766
		Sanitation charges	700	700	700
		Purchase of books	200	200	200
		Petty constructions and repairs ..	500	500	500
		Rents, rates and taxes	3,000	3,000	3,075
		Other contingent charges	3,075	3,000	3,000
		Workshop equipment	2,500	2,500	2,500
		Total ..	44,183	39,100	37,541
J-6—Charges payable to other Governments.		Establishment charges payable to other Governments (Bihar and Orissa) ..	29,000	..	28,000
		For rounding ..	—43	..	—61
		Total Reformatory Schools (voted) ..	**92,500**	**58,000**	**84,000**

III.—Detailed Account No. 37K—Education (General)—Special—*concld.*

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.
K—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS.			
Recurring—			
Training schools for masters and mistresses	50,732	44,500	44,600
Madrassahs	3,13,172	2,26,900	2,26,900
Sanskrit *tols*	34,000	31,000	31,000
Other miscellaneous schools	27,700	24,700	24,700
Contribution to Teacher's Provident Fund	1,200	1,200	1,200
Non-recurring—			
Building grants .. .. } Furniture and equipment grants .. .. .. }	44,964	18,700	15,687
Other grants	..	3,200	3,200
Grants under the Dacca Board of Education—			
Recurring—			
Madrassas	1,500	1,500	1,500
Other grants	..	..	..
For rounding	+32	..	+13
Total (Voted) ..	**4,73,300**	**3,51,700**	**3,48,800**
In Chttagong Hill Tracts (*charged*).			
Recurring—			
Training schools for masters and mistresses	..	..	..
Guru Training Schools	..	*900*	*910*
Madrassas	..	..	..
Sanskrit *tols*	..	..	..
Other miscellaneous Schools	..	..	..
Contribution to Teachers' Provident Fund	..	..	..
Non-recurring—			
Building grants	..	..	..
Furniture and equipment grants	..	..	..
Other grants	..	..	..
For rounding ..	..	..	—10
Total (*Charged*) ..	..	*900*	*900*

III.—Detailed Account No. 37L—Education (General)—General.

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		GENERAL CHARGES.			
		L—DIRECTION.			
L-1—Pay of officers	1	Director of Public Instruction (2,900) (*Charged*)	*33,500*	*35,800*	*35,800*
	7	Other Gazetted Officers—			
		Voted 6 (1,500 and less) ..	48,020	49,500	51,000
		Charged 1 ..	*14,700*	*10,000*	*4,800*
		Total ..	96,220	95,300	91,600
L-2—Pay of establishment.	71	Clerks (350 and less) ..	93,780	91,500	91,500
	27	Servants (27 and less) ..	5,700	5,700	5,800
		Temporary establishment ..	5,142	5,700	4,400
		Total ..	1,04,622	1,02,900	1,01,700
L-3—Allowances, honoraria, etc.		Travelling allowance—			
		Voted ..	8,600	7,500	7,700
		Charged	*4,000*	*4,000*	*4,300*
		Hill allowance	100	100	100
		House-rent and other allowances—			
		Voted ..	1,100	1,000	2,300
		Charged	*2,066*	*500*	*1,400*
		Cost of passages granted under Superior Civil Services Rules, 1924—(*Charged*) ..	*1,000*	..	*2,100*
		Total ..	16,866	13,100	17,900
L-4—Contract contingencies.		Contract contongencies	3,598	3,300	3,598
L-5—Other contincencies.		Customs duty on imported stores ..	..	..	..
		Purchase of books	500	500	500
		Other contingent charges	2,192	2,000	2,300
		Total ..	2,692	2,500	2,800
		Lump provision for quinquennial review ..	..	..	2,000
		For rounding—			
		Voted ..	+68	..	+2
		Charged	*−66*	..	..
		Total ..	**2,24,000**	**2,17,100**	**2,19,600**
		Voted ..	**1,68,800**	**1,66,800**	**1,71,200**
		Charged	*55,200*	*50,300*	*48,400*

III.—DETAILED ACCOUNT NO. 37M—EDUCATION (GENERAL)—GENERAL.

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		M—Inspection.			
M-1—Pay of officers	14	Inspectors and Inspectresses of Schools—			
		Voted (950 and less) ..	95,000	92,000	98,000
		Charged	..	..	..
	351	Other Inspecting Officers (600 and less) (voted)	6,95,000	6,90,000	6,72,000
		Total ..	7,90,000	7,82,000	7,70,000
M-2—Pay of establishment.	156	Clerks (225 and less) ..	1,23,420	1,30,000	1,30,500
	128	Servants (19 and less) ..	23,600	23,400	23,400
		Temporary establishment ..	336	600	600
		Total ..	1,47,356	1,54,000	1,54,500
M-3—Allowances, honoraria, etc.		Travelling allowance—			
		Voted ..	1,79,000	1,79,000	1,79,400
		Charged	..	..	..
		House-rent and other allowances—			
		Voted ..	3,524	3,500	3,600
		Charged	..	..	..
		Cost of passages granted under Civil Services Rules, 1924 (*Charged*)	..	..	..
		Total ..	1,82,524	1,82,500	1,83,000
M-4 Contract contingencies.		Contract contingencies	37,784	37,800	37,784
M-5—Other contingencies.		Customs duty on imported stores ..	..	..	..
		Purchase of books	800	800	820
		Rents, rates and taxes	20,500	20,000	20,200
		Other contingent charges	3,500	2,500	2,600
		Total ..	24,800	23,300	23,620
		For rounding—			
		Voted ..	+36	..	—4
		Charged	..	..	..
		Total ..	**11,82,500**	**11,79,600**	**11,68,900**
		Voted ..	**11,82,500**	**11,79,600**	**11,68,900**
		Charged	..	..	..

III.—Detailed Account No. 37M—Education (General)—General—*concld.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		M—INSPECTION.			
		In Chittagong Hill Tracts.			
		Charged.			
M-1—Pay of officers ..	3	District and sub-Inspectors	*4,800*	*4,600*	*4,700*
		Total ..	*4,800*	*4,600*	*4,700*
M-2—Pay of establishment	1	Clerk ..	*650*	*630*	*700*
	3	Servants ..	*650*	*600*	*600*
		Temporary establishment	..	..	..
		Total ..	*1,300*	*1,230*	*1,300*
M-3—Allowances, honoraria, etc.		Travelling allowance	*1,600*	*1,580*	*1,700*
		House-rent and other allowances ..	*300*	*300*	*300*
		Cost of passages granted under Civil Services Rules, 1924.	..	..	..
		Total ..	*1,900*	*1,880*	*2,000*
M-4—Contract contingencies		Contract contingencies	*170*	*170*	*170*
M-5—Other contingencies ..		Purchase of books	*20*	*20*	*20*
		Rents, rates and taxes	..	..	..
		Other contingent charges ..	..	..	..
		Total ..	*20*	*20*	*20*
		For rounding ..	*+10*	..	*+10*
		Total (*Charged*) ..	*8,200*	*7,900*	*8,200*

III.—Detailed Account No. 37N & O—Education (General)—General.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
N—SCHOLARSHIPS.	Rs.	Rs.	Rs.
In Arts College	1,35,815	1,22,000	1,22,080
Scholarships for Muslim students (lump provision)	12,500	..	..
In Professional Colleges	24,000	24,000	23,540
In Secondary Schools	91,380	90,000	91,000
Deputation of three educational officers for six months to study methods of Primary Education in England and other countries (lump provision)	10,000	..	..
In Primary Schools	16,000	16,000	16,000
In Special Schools other than Training Schools	38,240	35,000	34,100
Lump provision for Educational Scholarships for members of scheduled castes	19,080	..	..
Scholarships under the Dacca Board.			
In Arts Colleges	16,000	16,000	16,000
In Professional Colleges	..	..	..
In Secondary Schools	..	..	..
In Primary Schools	..	..	..
In Special Schools other than Training Schools	..	..	..
For rounding ..	−15	..	+40
Total (Voted) ..	**3,63,000**	**3,03,000**	**3,02,800**
(In Chittagong Hill Tracts.)			
Charged.			
In Secondary Schools	*2,000*	*1,200*	*1,176*
In Primary Schools	*300*	*200*	*300*
In Special Schools other than training schools	..	..	..
For rounding ..	..	..	*−76*
Total (*Charged*) ..	*2,300*	*1,400*	*1,400*
O—MISCELLANEOUS.			
Examination charges .. .. — **Voted** ..	**80,000**	**75,000**	**71,385**
Examination charges — *Charged*	*300*	*300*	*300*
Examination charges (in Chittagong Hill Tracts) (*Charged*) ..	*100*	*100*	*100*
Grants for the encouragement of literature	**41,000**	**12,400**	**12,400**
Board of Secondary and Intermediate Education, Dacca ..	**48,000**	**41,000**	**45,000**
Grants-in-aid, contributions, etc.—			
Grant, etc., in connection with play fields and recreation grounds for villages and village schools :—			
(i) Expenses out of grant from Central Government for economic development and improvement of rural areas	**1,00,000**	..	..
(ii) Expenses out of grant received from public bodies for rural reconstruction scheme	**25,000**	..	..
Miscellaneous—			
Pay of officers (Voted)	**6,500**	**6,300**	**6,330**
Allowances, honoraria, etc. .. .. — **Voted** ..	**32,700**	**32,500**	**32,700**
Allowances, honoraria, etc. — *Charged* (In Chittagong Hill Tracts)	*300*	*300*	*300*
Lump provision for youth welfare committee	**2,50,000**	..	..
Contingencies .. .. .. — **Voted** ..	**23,500**	**23,500**	**23,500**
Contingencies — *Charged..* (In Chittagong Hill Tracts.)	*1,300*	..	..
Grants-in-aid, contributions, donations, etc. .. — **Voted** ..	**75,200**	**65,800**	**65,900**
Grants-in-aid, contributions, donations, etc. — *Charged*	..	..	..
Other items .. .. .. — **Voted** ..	**62,500**	**72,000**	**75,800**
Other items — *Charged*	..	..	..
For rounding — **Voted** ..	..	..	**−15**
For rounding — *Charged*	..	..	..
Total ..	**7,46,400**	**3,29,200**	**3,33,700**
Voted ..	**7,44,400**	**3,28,500**	**3,33,000**
Charged	*2,000*	*700*	*700*

III.—Detailed Account No. 37O—Education (General)—General.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
O—MISCELLANEOUS.	Rs.	Rs.	Rs.
DETAILS.			
Pay of officer—Medical Officer, Dacca	6,500	6,300	6,330
Allowances, honoraria, etc.—			
Allowances to medical officers for attending boarding, hostels and other educational institutions (voted)	16,700	16,700	16,700
Allowances to medical officers for attending boarding, hostels and other educational institutions (in Chittagong Hill Tracts) (*Charged*)	*300*	*300*	*300*
Female teacher's house-to-house visitations	16,000	15,800	16,000
For rounding .. Voted ..	..	..	..
For rounding .. *Charged*	..	..	..
Total ..	**33,000**	**32,800**	**33,000**
Voted ..	**32,700**	**32,500**	**32,700**
Charged	*300*	*300*	*300*
Contingencies—			
Special Education Board, Chittagong Hill Tracts (*Charged*) ..	*1,400*	..	..
Rewards and stipends to Sanskrit *tols*	23,500	23,500	23,500
For rounding (*Charged*) ..	*—100*	..	..
Total **Voted** ..	**23,500**	**23,500**	**23,500**
Total *Charged*	*1,300*	..	..
Grants-in-aid, contributions, etc.—			
Grant to the Indian Society of Oriental Art	4,500	3,000	3,000
Grants to hostels attached to colleges and schools .. Voted ..	40,500	40,000	40,110
Grants to hostels attached to colleges and schools .. *Charged*	..	..	..
Grants to hostels attached to colleges and schools under the Dacca Board of Education	12,000	12,000	12,000
Grants to Girl Guides Association	5,000	..	..
Grant to Young Men's Christian Association / Grant to Young Women's Christian Association	8,203	5,800	5,816
Her Excellency's special grant	5,000	4,837	..
His Excellency's special grant .. **Voted** ..	..	**163**	**5,000**
His Excellency's special grant .. *Charged*	..	..	..
For rounding .. Voted ..	—3	..	—26
For rounding .. *Charged*	..	..	..
Total ..	**75,200**	**65,800**	**65,900**
Voted ..	**75,200**	**65,800**	**65,900**
Charged	..	..	..

III.—Detailed Account No. 37Q & R—Education (General)—Charges in England.

CHARGES IN ENGLAND.			
Q—Secretary of State	..	..	..
R—High Commissioner—Leave salaries and deputation pay .. **Voted** ..	**75,240**	**40,700**	**60,020**
Charged	*67,160*	*31,000*	*75,440*
Sterling overseas pay .. **Voted** ..	**4,000**	**3,200**	**3,200**
Charged	*16,000*	*17,500*	*16,000*
Stores (Voted)	..	**500**	..
Other charges .. .. .. **Voted** ..	**30,240**	**7,000**	**5,000**
Charged	..	..	..
Total ..	**1,92,640**	**99,900**	**1,60,560**
Voted ..	**1,09,480**	**51,400**	**69,120**
Charged	*83,160*	*48,500*	*91,440*

GRANT No. 20

Charges on account of Anglo-Indian and European Education

(Head of Account:—37—Education—Anglo-Indian and European)

Voted Rs. 11,24,800 *Charged Rs. 200*

Total Rs. 11,25,000

II—Abstract Account

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
SECONDARY.				
A—Government Secondary Schools—				
A-1—Pay of officers	**Voted**	**1,45,000**	**1,48,000**	**1,46,000**
	Charged	..	..	..
A-2—Pay of establishment	**Voted**	**37,400**	**37,900**	**36,300**
	Charged	..	..	..
A-3—Allowances, honoraria, etc.	**Voted**	**5,000**	**10,600**	**4,900**
	Charged	..	..	..
A-4—Contract contingencies	**Voted**	**21,320**	**21,400**	**21,320**
	Charged	..	..	..
A-5—Other contingencies	**Voted**	**74,176**	**70,800**	**72,000**
	Charged	..	..	..
For rounding	**Voted**	+4	..	**—20**
	Charged	..	..	..
Total A—Government Secondary Schools	..	**2,82,900**	**2,88,700**	**2,80,500**
	Voted	**2,82,900**	**2,88,700**	**2,80,500**
	Charged	..	..	..
B—Direct grants to non-Government Secondary Schools	**Voted**	**2,85,800**	**2,72,700**	**2,64,300**
	Charged	..	..	..
PRIMARY.				
C—Direct grants to non-Government Primary Schools	**Voted**	**4,37,700**	**4,24,000**	**4,32,800**
	Charged	..	..	..

II—ABSTRACT ACCOUNT—*contd.*

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
SPECIAL.				
D—Government Special Schools—				
D-1—Pay of officers	**Voted**	21,500	21,000	21,500
	Charged	..	..	..
D-2—Pay of establishment	**Voted**	..	..	..
	Charged	..	..	..
D-3—Allowances, honoraria, etc.	**Voted**	200	200	..
	Charged	..	..	..
D-4—Contingencies	**Voted**	6,300	6,300	6,500
	Charged	..	..	..
For rounding		..	..	..
Total D—Government Special Schools		28,000	27,500	28,000
	Voted	28,000	27,500	28,000
	Charged	..	..	..
E—Direct Grants to non-Government Special Schools	**Voted**	1,900	1,900	2,000
	Charged	..	..	..
GENERAL.				
F—Inspection—				
F-1—Pay of officers	**Voted**	15,600	15,100	15,100
	Charged	..	..	..
F-2—Pay of establishment	**Voted**	8,250	8,100	7,900
	Charged	..	..	..
F-3—Allowances, honoraria, etc.	**Voted**	4,600	4,400	5,090
	Charged	..	..	..
F-4—Contract contingencies	**Voted**	1,000	1,000	1,000
	Charged	..	..	..
F-5—Other contingencies	**Voted**	3,319	3,300	3,300
	Charged	..	..	..
For rounding	**Voted**	+31	..	+10
	Charged	..	..	..
Total F—Inspection		32,800	31,900	32,400
	Voted	32,800	31,900	32,400
	Charged	..	..	..

II—ABSTRACT ACCOUNT—*concld*.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
G—Scholarships	**Voted**	**27,500**	**27,300**	**27,500**
	Charged	..	..	..
H—Miscellaneous	**Voted**	**9,500**	**9,400**	**9,500**
	Charged	*200*	..	..
I—Works (Voted)		..	..	..
Charges in England.				
J—Secretary of State		..	..	..
K—High Commissioner	**Voted**	**18,680**	**16,600**	**20,000**
	Charged	..	..	*4,800*
L—Loss or gain by exchange	**Voted**	..	..	..
	Charged	..	..	..
For rounding	**Voted**	+20	..	..
	Charged	..	..	*+200*
Total—Grant No. 20		**11,25,000**	**11,00,000**	**11,02,000**
	Voted	**11,24,800**	**11,00,000**	**10,97,000**
	Charged	*200*	..	*5,000*

III.—DETAILED ACCOUNT NO. 37A—EDUCATION (ANGLO-INDIAN AND EUROPEAN) SECONDARY.

	Number. 1938-39.	DETAILS.			
		A—Government Secondary Schools.			
A-1—Pay of officers	32	Master and Mistress—			
		Voted	1,45,000	1,48,000	1,46,000
		Total	1,45,000	1,48,000	1,46,000
A-2—Pay of establishment	15	Technical staff (380 and less)	27,500	28,500	26,500
	4	Clerks	4,700	4,300	4,600
	20	Servants (19 and less)	3,900	3,800	3,900
		Temporary establishment	1,300	1,300	1,300
		Total	37,400	37,900	36,300
A-3—Allowances, honoraria, etc.		Travelling allowance — Voted	1,600	2,900	1,700
		Travelling allowance — *Charged*	..	..	..
		House-rent and other allowances	1,000	900	800
		Allowances of Chaplain	2,400	2,400	2,400
		Cost of passsages granted under Bengal Passage Rules (Voted)	..	4,400	..
		Total	5,000	10,600	4,900
A-5—Contract contingencies		Contract contingencies	21,320	21,400	21,320
A-6—Other contingencies		Boarding charges	62,000	60,000	62,000
		Prizes	350	350	350
		Purchase and repair of appliances	450	450	450
		Customs duty on imported stores	..	..	..
		Purchase of books, etc.	1,000	1,000	1,000
		Rents, rates and taxes	3,336	2,700	1,700
		Other contingent charges	7,040	6,300	6,500
		Total	74,176	70,800	72,000
		For rounding (voted)	+4	..	−20
		Total (Voted)	**2,82,900**	**2,88,700**	**2,80,500**

III.—Detailed Account No. 37B.—Education (Anglo-Indian and European) Secondary.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.
DETAILS.			
B—Direct Grants to Non-Government Secondary Schools.			
Recurring—			
Ordinary grants	2,41,733	2,50,000	2,42,000
Contribution to Teachers' Provident Fund	4,500	4,500	4,500
Non-recurring			
Building grants	..	15,300	2,172
Furniture and equipment grants	1,500	1,500	1,500
Other grants	..	1,400	1,385
Lump provision	38,000	..	12,674
For rounding	+67	..	+69
Total (Voted) ..	**2,85,800**	**2,72,700**	**2,64,300**

III.—Detailed Account No. 37C.—Education (Anglo-Indian and European) Primary.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.
PRIMARY.			
C—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS			
Recurring—			
Grants (ordinary)	3,89,640	4,00,000	4,89,373
Contribution to Teachers' Provident Fund ..	2,500	2,500	2,500
Non-recurring—			
Building grants	..	19,600	10,050
Furniture and equipment grants	1,500	1,500	1,500
Lump provision	44,000	..	29,000
Other grants	..	400	385
For rounding	+60	..	—8
Total (Voted) ..	**4,37,700**	**4,24,000**	**4,32,800**

III.—DETAILED ACCOUNT No. 37D.—EDUCATION (ANGLO-INDIAN AND EUROPEAN) SPECIAL.

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		SPECIALS.			
		D—GOVERNMENT SPECIAL SCHOOLS.			
		DETAILS.			
		(*a*) **Training Schools (for Masters and Mistresses).**			
D-1—Pay of officers ..	4	Lady Principal and Mistresses—			
		Voted ..	21,500	21,000	21,500
		Charged ..	..	..	..
		Total ..	21,500	21,000	21,500
D-3—Allowances ..		Travelling allowance—			
		Voted ..	200	200	..
		Charged ..	..	..	..
		Cost of passages	..	..	..
		Cost of passages under Superior Civil Services Rules, 1924 (*Charged*) ..	..	..	..
		Total ..	200	200	..
D-4—Contingencies ..		Boarding charges	4,500	4,500	5,000
		Purchase of books	400	400	400
		Other contingent charges ..	1,400	1,400	1,100
		Total ..	6,300	6,300	6,500
		For rounding—			
		Voted ..	..	..	..
		Charged ..	..	..	..
		Total Training Schools (voted) ..	**28,000**	**27,500**	**28,000**

III.—DETAILED ACCOUNT No. 37E.—EDUCATION (ANGLO-INDIAN AND EUROPEAN) SPECIAL.

	Rs.	Rs.	Rs.
E—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS.			
Recurring—			
Other miscellaneous schools	1,900	1,900	1,900
Non-recurring—			
Building grant	..	..	..
Other grants	..	..	..
For rounding	..	..	+100
Total (voted) ..	**1,900**	**1,900**	**2,000**

III.—DETAILED ACCOUNT NO. 37F.—EDUCATION (ANGLO-INDIAN AND EUROPEAN) GENERAL.

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		GENERAL.			
		DETAILS.			
		F—Inspection.			
F-1—Pay of officers ..	1	Inspector—			
		Voted ..	15,600	15,100	15,100
		Charged ..	..	..	..
		Total ..	15,600	15,100	15,100
F-2—Pay of establishment	6	Clerks	7,200	7,100	6,900
	5	Servants	1,050	1,000	1,000
		Total ..	8,250	8,100	7,900
F-3—Allowances, honoraria, etc.		Travelling allowance—			
		Voted ..	2,200	2,100	2,090
		Charged ..	..	..	..
		House-rent and other allowances—			
		Voted ..	2,400	2,300	3,000
		Charged ..	..	..	..
		Cost of passages granted under the Superior Civil Services Rules, 1924 (*Charged*)	..	..	..
		Total ..	4,600	4,400	5,090
F-4—Contract contingencies		Contract contingencies ..	1,000	1,000	1,000
F-5—Other contingencies ..		Purchase of books	100	100	100
		Rents, rates and taxes ..	2,634	2,500	2,460
		Other contingent charges ..	585	700	740
		Total ..	3,319	3,300	3,300
		For rounding—			
		Voted ..	+31	..	+10
		Charged ..	..	..	..
		Total ..	32,800	31,900	32,400
		Voted ..	32,800	31,900	32,400
		Charged ..	..	..	..

III.—DETAILED ACCOUNT NO. 37G.—EDUCATION (ANGLO-INDIAN AND EUROPEAN) GENERAL.

DETAILS.	Rs.	Rs.	Rs.
G—Scholarships.			
In Arts Colleges	4,300	4,600	4,600
In Professional Colleges	700	700	900
In Secondary Schools	14,500	14,500	14,500
In Primary Schools	5,500	5,000	5,000
In Special Schools other than training schools	2,500	2,500	2,500
For rounding ..	..	..	..
Total (voted) ..	**27,500**	**27,300**	**27,500**

III.—Detailed Account No. 37H.—Education (Anglo-Indian and European) General—*concld.*

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
DETAILS.				
H—Miscellaneous.				
Examination charges	Voted	1,700	1,700	1,700
	Charged	*200*	..	..
Miscellaneous—Pay of establishment (voted)		600	500	540
Allowances, honoraria, etc.		..	..	..
Allowance to medical officers for attending boarding, hostels and other educational institutions	Voted	..	..	..
	Charged	..	..	..
Rewards for proficiency in Oriental language	Voted	..	..	..
	Charged	..	..	..
Grants-in-aid, contributions, etc.	Voted	..	..	..
	Charged	..	..	..
Grants to Young Women's Christian Association and other Societies (voted)		..	..	..
Grants to hostels attached to schools and colleges		..	..	..
Her Excellency's special grant (voted)		..	..	..
His Excellency's special grant (voted)		..	..	..
Contribution to Inter-Provincial Board		7,126	7,100	7,126
Contingencies		100	100	100
For rounding	Voted	−26	..	+34
	Charged	..	..	..
	Total	**9,700**	**9,400**	**9,500**
	Voted	**9,500**	**9,400**	**9,500**
	Charged	*200*	..	..

III.—Detailed Account No. 37J. and K.—Education (Anglo-Indian and European) Charges in England.

CHARGES IN ENGLAND.				
J—Secretary of State		..	..	..
K—High Commissioner—				
Leave salaries and deputation pay	**Voted**	**18,680**	**16,500**	**20,000**
	Charged	..	..	..
Sterling overseas pay	**Voted**	..	..	..
	Charged	..	..	*4,800*
Scholarships (Voted)		..	..	..
Stores purchased in England (Voted)		..	..	..
Other charges (Voted)		..	**100**	..
	Total	**18,680**	**16,600**	**24,800**
	Voted	**18,680**	**16,600**	**20,000**
	Charged	..	..	*4,800*

GRANT No. 21

Medical

(Head of Account:—38—Medical)

Voted Rs. 50,92,500 *Charged Rs. 7,99,500*

Total Rs. 58,92,000

II—Abstract Account

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
A—Medical Establishment—				
A-1—Pay of officers	**Voted** ..	**2,61,144**	**2,66,500**	**2,57,172**
	Charged	*2,36,200*	*2,30,700*	*2,33,000*
A-2—Pay of establishment ..	**Voted** ..	**1,84,900**	**1,82,000**	**1,76,600**
	Charged	..	..	..
A-3—Allowances, honoraria, etc. ..	**Voted** ..	**53,350**	**50,700**	**46,850**
	Charged	*10,060*	*9,200*	*8,700*
A-4—Contract contingencies ..	**Voted** ..	**8,844**	**8,800**	**8,800**
	Charged	..	..	..
A-5—Other contingencies ..	**Voted** ..	**18,880**	**18,800**	**18,690**
	Charged	..	..	..
A-6—Grants-in-aid, contributions, donations, etc.	**Voted** ..	..	..	..
	Charged	*5,400*	*3,600*	*4,200*
A-7—*Deduct*—Establishment charges recoverable from other Governments, Departments.	**Voted** ..	**2,856**	**2,800**	**1,428**
	Charged	..	..	..
For rounding	**Voted** ..	**−262**	..	**+316**
	Charged	*+340*	..	*+600*
Total A—Medical Establishment		**7,76,000**	**7,67,500**	**7,53,500**
	Voted ..	**5,24,000**	**5,24,000**	**5,07,000**
	Charged	*2,52,000*	*2,43,500*	*2,46,500*
(In Chittagong Hill Tracts.)				
Charged.				
A-1—Pay of officers		*6,600*	*6,900*	*7,600*
A-2—Pay of establishment		*1,800*	*1,800*	*1,750*
A-3—Allowances, honoraria, etc.		*1,750*	*1,600*	*1,800*
A-4—Contract contingencies		*200*	*200*	*200*
A-5—Other contingencies		*112*	*500*	*500*
A-6—Grants-in-aid, contributions, donations, etc.		..	..	..
A-7—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.		..	..	..
For rounding		*+38*	..	*+150*
Total A—Medical Establishment (*Charged*) ...		*10,500*	*11,000*	*12,000*

II—Abstract Account—*contd.*

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
B.—Hospitals and Dispensaries—				
B-1—Pay of officers	**Voted** ..	**2,26,320**	**2,14,000**	**2,48,500**
	Charged	*44,400*	*49,700*	*32,400*
B-2—Pay of establishment ..	**Voted** ..	**3,22,688**	**3,17,000**	**3,26,888**
	Charged	..	..	..
B-3—Allowances, honoraria, etc. ..	**Voted** ..	**62,000**	**60,000**	**60,500**
	Charged	*1,300*	*1,500*	*800*
B-4—Contract contingencies ..	**Voted** ..	**3,88,740**	**3,88,800**	**3,92,220**
	Charged	..	..	..
B-5—Other contingencies ..	**Voted** ..	**8,29,540**	**8,50,700**	**8,61,374**
	Charged	..	..	..
B-6—Grants-in-aid, contribution and donations	**Voted** ..	**9,78,792**	**4,52,000**	**3,77,425**
	Charged	*60,600*	*61,800*	*60,600*
B-7—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.	**Voted** ..	**10,000**	**11,500**	**13,000**
	Charged	..	..	..
For rounding	**Voted** ..	**—580**	..	**+93**
	Charged	*+200*	..	*+200*
Total B—Hospitals and Dispensaries ..		**29,04,000**	**23,84,000**	**23,48,000**
	Voted ..	**27,97,500**	**22,71,000**	**22,54,000**
	Charged	*1,06,500*	*1,13,000*	*94,000*
(In Chittagong Hill Tracts.) *Charged.*				
B—Hospitals and Dispensaries—				
B-1—Pay of officers		..	..	..
B-2—Pay of establishment		*17,062*	*17,150*	*18,162*
B-3—Allowances, honoraria, etc.		*3,100*	*3,000*	*3,100*
B-4—Contract contingencies		*4,400*	*4,800*	*4,840*
B-5—Other contingencies		*2,900*	*3,550*	*3,588*
B-6—Grants-in-aid, contributions, donations, etc. ..		..	..	..
B-7—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc. ..		..	..	..
For rounding		*+38*	..	*+310*
Total B.—Hospitals and Dispensaries (*Charged*) ..		*27,500*	*28,500*	*30,000*

II.—ABSTRACT ACCOUNT—*contd.*

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
C—Grant for Medical purposes	**Voted** ..	**2,34,000**	**2,63,000**	**3,72,000**
	Charged	..	..	..
D—Medical College and Schools—				
D-1—Pay of officers	**Voted** ..	**5,36,000**	**5,20,400**	**5,29,700**
	Charged	*2,05,000*	*1,94,950*	*1,96,000*
D-2—Pay of establishment	**Voted** ..	**1,23,620**	**1,14,700**	**1,14,500**
	Charged	..	..	..
D-3—Allowances, honoraria, etc. ..	**Voted** ..	**36,050**	**32,300**	**28,400**
	Charged	*19,950*	*19,050*	*20,350*
D-4—Contract contingencies ..	**Voted** ..	**66,736**	**65,700**	**65,648**
	Charged	..	..	..
D-5—Other contingencies	**Voted** ..	**2,19,360**	**1,79,050**	**1,76,900**
	Charged	..	..	..
D-6—Grants-in-aid, contributions, donations, etc.	**Voted** ..	**2,850**	**2,850**	**4,400**
	Charged	*2,400*	*3,000*	*1,800*
D-7—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.	**Voted** ..	**1,31,000**	**1,28,000**	**54,400**
	Charged	..	..	..
For rounding	**Voted** ..	**+384**	..	**—148**
	Charged	*—350*	..	*—150*
Total D—Medical Colleges and Schools		**10,81,000**	**10,04,000**	**10,83,000**
	Voted ..	**8,54,000**	**7,87,000**	**8,65,000**
	Charged	*2,27,000*	*2,17,000*	*2,18,000*
E—Mental Hospitals—				
E-1—Pay of officers	**Voted** ..	**2,600**	**6,000**	**6,700**
	Charged	..	..	..
E-2—Pay of establishment (voted)		**3,800**	**3,800**	**3,800**
E-3—Allowances, honoraria, etc. ..	**Voted** ..	**2,450**	**1,700**	**1,600**
	Charged	..	..	..
E-4—Contract contingencies (voted)		**5,000**	**5,000**	**5,000**
E-5—Other contingencies (voted)		**5,700**	**4,900**	**5,250**
E-6—Establishment charges payable to other Governments, Departments, etc.	**Voted** ..	**5,54,000**	**4,92,600**	**5,49,000**
	Charged	..	..	..
For rounding	**Voted** ..	**+450**	..	**—350**
	Charged	..	..	..
Total E—Mental Hospitals		**5,74,000**	**5,14,000**	**5,71,000**
	Voted ..	**5,74,000**	**5,14,000**	**5,71,000**
	Charged	..	..	..

II.—ABSTRACT ACCOUNT—*concld.*

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
F—Chemical Examiner—				
F-1—Pay of officers	**Voted** ..	**36,000**	**34,500**	**36,644**
	Charged	..	..	..
F-2—Pay of establishment	**Voted** ..	**23,600**	**17,100**	**17,360**
	Charged	..	..	..
F-3—Allowances, honoraria, etc. ..	**Voted** ..	**263**	**200**	**100**
	Charged	..	..	..
F-4—Contract contingencies (voted)		**3,360**	**3,300**	**3,360**
F-5—Other contingencies (voted)		**13,228**	**12,900**	**12,450**
For rounding	**Voted** ..	**−451**	..	**+86**
	Charged	..	..	..
Total F—Chemical Examiner		**76,000**	**68,000**	**70,000**
	Voted ..	**76,000**	**68,000**	**70,000**
	Charged	..	..	..
G—Charges in England	**Voted** ..	**33,040**	**31,000**	**35,560**
	Charged	*1,76,040*	*1,85,000*	*1,69,800*
H—Loss or gain by exchange	**Voted** ..	..	..	..
	Charged	..	..	..
For rounding	**Voted** ..	**−40**	..	**+440**
	Charged	*−40*	..	*−300*
Total Grant No. 21		**58,92,000**	**52,56,000**	**54,45,000**
	Voted ..	**50,92,500**	**44,58,000**	**46,75,000**
	Charged	*7,99,500*	*7,98,000*	*7,70,000*

.II—DETAILED ACCOUNT NO. 38A—MEDICAL ESTABLISHMENT.

A—MEDICAL ESTABLISHMENT.				
Summary.				
(a) Superintendence	**Voted** ..	**61,000**	**60,000**	**61,000**
	Charged	*41,000*	*50,500*	*38,500*
(b) District Medical Establishment ..	**Voted** ..	**4,03,000**	**4,08,000**	**3,96,000**
	Charged	*2,15,500*	*2,01,000*	*2,16,000*
(c) Reserve Medical Subordinates ..	**Voted** ..	**60,000**	**56,000**	**50,000**
	Charged	*6,000*	*3,000*	*4,000*
Total		**7,86,500**	**7,78,500**	**7,65,500**
	Voted ..	**5,24,000**	**5,24,000**	**5,07,000**
	Charged	*2,62,500*	*2,54,500*	*2,58,500*

III.—Detailed Account No. 38A.—Medical Establishment—*contd.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		DETAILS.			
		(a) Superintendence.			
A-1—Pay of officers	1	Surgeon-General (3,000) (*charged*)	*39,200*	*47,900*	*36,000*
	1	Personal Assistant (1,300) (voted)	9,000	8,500	8,500
A-2—Pay of establishment.	37	Clerks (280 and less) ..	43,000	42,600	43,800
..	14	Servants (27 and less) ..	3,200	3,200	3,200
		Temporary establishment ..	1,200	1,200	1,100
A-3—Allowances, honoraria, etc.		Travelling allowance—			
..		Voted ..	2,000	2,000	2,000
		Charged ..	*2,000*	*2,600*	*2,500*
		Hill allowances	100	100	100
		House rent and other allowances			
		Voted ..	50	..	50
..		*Charged* ..	..	..	..
		Cost of passages under the Superior Civil Services Rules, 1924 (*charged*)	..	..	..
		Compensation for dearness of food	..	..	..
A-4—Contract contingencies.		Contract contingencies ..	1,200	1,200	1,200
A-5—Other contingencies.		Rents, rates and taxes ..	..	..	..
		Purchase of books	300	300	300
		Other contingent charges ..	800	900	800
		Miscellaneous charges ..	..	..	..
		For rounding—			
		Voted ..	+150	..	−50
		Charged ..	*−200*	..	..
		Total Superintendence ..	**1,02,000**	**1,10,500**	**99,500**
		Voted ..	**61,000**	**60,000**	**61,000**
		Charged ..	*41,000*	*50,500*	*38,500*

III.—Detailed Account No. 38A.—Medical Establishment—*contd.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		District Medical Establishment.			
		Chittagong Hill Tracts (Charged)			
A-1—Pay of officers	1	Civil Surgeon (1,250 and less) ..	6,600	6,900	7,600
	..	Assistant Surgeons (400 and less)	..	..	..
A-2—Pay of establishment.	..	Sub-Assistant Surgeons (200 and less)	..	..	..
	2	Clerks (78 and less)	1,600	1,600	1,550
	1	Servants 1(19), 1(16) ..	200	200	200
	..	Temporary establishment ..	..	..	..
A-3—Allowances, honoraria, etc.		Travelling allowance	1,100	1,000	1,200
		House-rent and other allowances ..	650	600	600
		Cost of passages under the Superior Civil Services Rules, 1924	..	..	..
A-4—Contract contingencies.		Contract contingencies	200	200	200
A-5—Other contingencies.		Grants to dispensaries for the supply of medicines to Government officers ..	..	..	..
		Medical and surgical requisites ..	100	100	100
		Customs duty on imported stores ..	..	..	..
		Purchase of books, etc.	..	..	..
		Rents, rates and taxes	..	..	..
		Other contingent charges	12	400	400
A-6—Grants-in-aid, contributions, etc.		Contribution for passages of officers, transferred to and from other Governments, Departments, etc.	..	..	..
		Deduct—Recoveries from District Boards, etc.	..	..	..
		For rounding ..	+38	..	+150
		Total—(*Charged*) (in Chittagong Hill Tracts)	10,500	11,000	12,000

III.—Detailed Account No. 38A.—Medical Establishment—*contd.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		(*b*) **District Medical Establishments.**			
A-1—Pay of officers	26	Civil Surgeons (1,850 and less)—			
		Voted ..	1,09,000	1,28,000	1,10,000
		Charged ..	*1,94,000*	*1,80,800*	*1,95,000*
	26	Assistant Surgeons (450 and less)—			
		Voted ..	92,344	82,000	96,672
		Charged ..	..	..	..
A-2—Pay of establishment.	36	Sub-Assistant Surgeons (60 to 200)	88,000	86,000	79,000
	2	Compounders and dressers 1(40), 1(2)	500	500	500
	60	Clerks (80 and less)	44,000	44,000	44,000
	26	Servants (19 and less) ..	5,000	4,500	5,000
		Temporary establishment ..	..	..	..
A-3—Allowances, honoraria, etc.		Travelling allowances—			
		Voted ..	38,000	37,000	33,500
		Charged ..	*6,000*	*5,600*	*5,000*
		House-rent and other allowances—			
		Voted ..	4,000	3,600	3,200
		Charged ..	..	..	..
		Cost of passages under the Superior Civil Services Rules, 1924 (*charged*)	..	..	..
A-4—Contract contingencies.		Contract contingencies	7,644	7,600	7,600
A-5—Other contingencies.		Grants to dispensaries for supply of medicines to Government officers	12,030	11,800	11,790
		Medical and surgical requisites	2,500	2,500	2,500
		Customs duty on imported stores ..	..	..	..
		Purchase of books, etc.	500	500	500
		Rents, rates and taxes	1,150	1,200	1,200
		Other contingent charges	1,600	1,600	1,600
A-6—Grants-in-aid, contributions, etc.		Contribution for passages of officers transferred to and from other Governments, Departments etc. (*charged*)	*4,800*	*3,600*	*3,600*
		Deduct—Recoveries from district boards and municipalities on account of pay of Assistant and Sub-Assistant Surgeons lent to them	2,856	2,800	1,428
		For rounding			
		Voted ..	−412	..	+366
		Charged ..	*+200*	..	*+400*
		Total ..	**6,08,000**	**5,98,000**	**6,00,000**
		Voted ..	**4,03,000**	**4,08,000**	**3,96,000**
		Charged ..	*2,05,000*	*1,90,000*	*2,04,000*

III.—Detailed Account No. 38A.—Medical Establishment—*concld.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		Reserve Medical Subordinates.			
		In Chittagong Hill Tracts (Charged).			
A-1—Pay of officers		Assistant and Sub-Assistant Surgeons (165 and less) ..	..	..	..
A-3—Allowances, honoraria, etc.		Travelling allowance ..	..	..	..
		House-rent and other allowances	..	..	..
		Total—(*Charged*) .. (in Chittagong Hill Tracts).	..	..	..
A-1—Pay of officers	1	Surgeon (950)—			
		Voted ..	..	..	..
		Charged ..	*3,000*	*2,000*	*2,000*
	63	Assistant and Sub-Assistant Surgeons (400 and less) ..	50,800	48,000	42,000
A-1—Allowances, honoraria, etc.		Travelling allowance—			
		Voted ..	6,000	6,000	6,000
		Charged ..	*1,100*	*1,000*	*1,200*
		House-rent and other allowances Voted ..	3,200	2,000	2,000
		Charged ..	*960*	..	..
A-7—Grants-in-aid, contribution, etc.		Contribution for passages, etc. (*Charged*)	*600*	..	*600*
		For rounding and probable savings—			
		Voted ..	..	..	..
		Charged ..	*+340*	..	*+200*
		Total ..	**66,000**	**59,000**	**54,000**
		Voted ..	**60,000**	**56,000**	**50,000**
		Charged ..	*6,000*	*3,000*	*4,000*

III.—Detailed Account No. 38B.—Hospitals and Dispensaries

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
B.—HOSPITALS AND DISPENSARIES.				
Summary.				
(a) Presidency Hospitals and Dispensaries ..	**Voted** ..	**14,86,000**	**14,87,000**	**15,39,500**
	Charged	*43,500*	*50,000*	*31,000*
(b) Mufassal Hospitals and Dispensaries ..	**Voted** ..	**3,33,000**	**3,32,000**	**3,37,000**
	Charged	*30,500*	*31,500*	*33,000*
(c) Grants to Hospitals and Dispensaries ..	**Voted** ..	**9,78,500**	**4,52,000**	**3,77,500**
	Charged	*60,000*	*60,000*	*60,000*
Total		**29,31,500**	**24,12,500**	**23,78,000**
	Voted ..	**27,97,500**	**22,71,000**	**22,54,000**
	Charged	*1,34,000*	*1,41,500*	*1,24,000*

	Number. 1938-39.	**DETAILS.**	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		(*a*) **Presidency Hospitals and Dispensaries.**			
B-1—Pay of officers	7	Surgeon-Superintendents, Resident Surgeons and Physicians (2,350 and less)—			
		Voted ..	30,000	18,000	45,000
		Charged	*42,000*	*47,000*	*30,000*
	40	Assistant Surgeons, Deputy Superintendents, Registrar and Stewards (900 and less)—			
		Voted ..	1,40,320	1,40,000	1,43,500
		Charged	..	..	..
B-2—Pay of establishment.	42	Sub-Assistant Surgeons and Assistant House Surgeons (280 and less)	34,600	31,000	36,000
	117	Compounders and dressers, ward masters, matrons and nurses (250 and less)	75,160	73,000	73,428
	53	Clerks (150 and less) ..	41,120	40,500	40,000
	54	Servants (80 and less) ..	13,500	14,000	12,500
		Temporary establishment ..	22,700	21,000	27,000

III.—Detailed Account No. 38B.—Hospitals and Dispensaries—*contd.*

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
	DETAILS.—*concld.*			
	(*a*) **Presidency Hospitals and Dispensaries**—*concld.*			
B-3—Allowances, honoraria, etc.	Travelling allowances—			
	Voted ..	4,000	3,000	4,000
	Charged	*1,000*	*1,200*	*500*
	House-rent and other allowances—			
	Voted ..	36,000	35,000	35,000
	Charged	..	..	..
	Cost of passages under the Superior Civil Services Rules, 1924 (*Charged*) ..	..	..	..
B-4—Contract contingencies.	Contract contingencies	3,46,240	3,46,200	3,49,620
B-6—Other contingencies.	Diet, clothing and bedding	3,35,000	3,35,000	3,35,500
	Medical and Surgical requisites	2,86,840	3,10,000	3,14,424
	Customs duty on imported stores ..	1,500	1,500	1,500
	Purchase of books, etc.	100	100	100
	Rents, rates and taxes	1,03,000	1,03,000	1,06,000
	Other contingent charges	16,000	15,700	16,050
B-7—Grants-in-aid, contributions, donations, etc.	Contribution for passages of officers transferred to and from other Governments, Departments, etc. (*Charged*)	*600*	*1,800*	*600*
	For rounding—			
	Voted ..	—80	..	—122
	Charged	*—100*	..	*—100*
	Total Presidency Hospitals and Dispensaries	**15,29,500**	**15,37,000**	**15,70,500**
	Voted ..	**14,86,000**	**14,87,000**	**15,39,500**
	Charged	*43,500*	*50,000*	*31,000*

III.—DETAILED ACCOUNT NO. 38B—HOSPITALS AND DISPENSARIES—*contd.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		(*b*) **Mufassal Hospitals and Dispensaries.**			
		(In Chittagong Hill Tracts) (*Charged*)			
B-1—Pay of officers ..	..	Assistant Surgeons	..	..	..
B-2—Pay of establishment.	10	Sub-Assistant Surgeons (200 and less)	12,500	12,650	13,500
	8	Compounders, dressers, matrons, and nurses (50 and less) ..	4,408	4,100	4,200
		Clerks	..	..	..
		Servants	..	..	..
		Temporary establishment ..	154	400	462
B-3—Allowances, honoraria, etc.		Travelling allowance	1,100	1,000	1,000
		House-rent and other allowances ..	2,000	2,000	2,100
B-4—Contract contingencies.		Contract contingencies	4,400	4,800	4,840
B-6—Other contingencies.		Diet, clothing and bedding	1,300	1,350	1,428
		Customs duty on imported stores ..	..	..	..
		Medical and surgical requisites	1,500	2,100	2,100
		Purchase of books, etc.	..	..	..
		Rents, rates and taxes	100	100	60
		Other contingent charges	..	..	..
B-8—Establishment charges recoverable from other Governments, departments, etc.		*Deduct*—Recoveries from district boards, municipalities, etc., for Assistant and Sub-Assistant Surgeons lent to them ..	..	..	..
		For rounding	+38	..	+310
		Total (*Charged*) **(in Chittagong Hill Tracts)** ..	**27,500**	**28,500**	**30,000**

III.—DETAILED ACCOUNT NO. 38B—HOSPITALS AND DISPENSARIES—*concld.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		(b) Mufassal Hospitals and Dispensaries.			
		Transferred (2).			
B-1—Pay of officers ..	1	Surgeon-Superintendents, Resident Surgeons and Physicians (1,200)—			
		Voted ..	..	..	..
		Charged ..	*2,400*	*2,700*	*2,400*
	14	Assistant Surgeons (650 and less)	56,000	56,000	60,000
B-2—Pay of establishment.	49	Sub-Assistant Surgeons and Lady Doctor, Mitford Hospital (200 and less) ..	91,000	93,000	94,000
	72	Compounders, dressers, matrons and nurses (400 and less) ..	38,000	38,000	37,000
	8	Clerks (80 and less)	4,608	4,500	4,960
	8	Servants (25 and less) ..	2,000	2,000	2,000
		Temporary establishment ..	..	..	..
B-3—Allowances, honoraria, etc.	Travelling allowance		8,000	8,000	7,500
	House-rent and other allowances				
		Voted ..	14,000	14,000	14,000
		Charged ..	*300*	*300*	*300*
B-5—Contract contingencies.	Contract contingencies		42,500	42,600	42,600
B-6—Other contingencies.	Diet, clothing and bedding		47,000	45,800	46,500
	Medical and surgical requisites ..		33,000	32,600	34,000
	Customs duty on imported stores ..		100	..	200
	Purchase of books, etc.		..	..	..
	Rents, rates and taxes		5,500	5,500	5,600
	Other contingent charges		1,500	1,500	1,500
B-8—Establishment charges recoverable from other Governments, departments, etc.	*Deduct*—Recoveries from the district boards and municipalities on account of pay of Assistant and Sub-Assistant Surgeons lent to them		10,000	11,500	13,000
	For rounding ..	Voted ..	−208	..	+140
		Charged ..	*+300*	..	*+300*
	Total Mufassal Hospitals and Dispensaries		**3,36,000**	**3,35,000**	**3,40,000**
		Voted ..	**3,33,000**	**3,32,000**	**3,37,000**
		Charged ..	*3,000*	*3,000*	*3,000*
B-7—Grants-in-aid, contributions and donations, etc.	(C) Grants to Hospitals and Dispensaries ..		..	..	..
		Voted ..	**9,78,792**	**4,52,000**	**3,77,425**
		Charged ..	*60,000*	*60,000*	*60,000*
	For rounding ..	Voted ..	−292	..	+75
		Charged ..	..	..	..
		Total (C) ..	**10,38,500**	**5,12,000**	**4,37,500**
		Voted ..	**9,78,500**	**4,52,000**	**3,77,500**
		Charged ..	*60,000*	*60,000*	*60,000*

III.—Detailed Account No. 38C—Grants for Medical Purposes.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.
C—Grants-in-aid, Contributions, Donations, etc.			
Grant to the State Medical Faculty, Bengal, and the Bengal Council of Medical Registration	4,500	4,500	4,500
Grant to the Bengal Nursing Council	3,500	3,500	3,500
For the training of pupil dais, etc.	3,700	15,000	15,000
To the Calcutta Hospital Nurses' Institution	1,17,400	1,86,300	1,86,352
To the Calcutta Hospital Nurses' Institution for services of nurses supplied to the Carmichael Hospital	30,000	26,000	30,000
To the Lady Minto's Nursing Association	7,700	7,700	7,700
Other Grants (Voted)	66,697	20,000	1,25,000
For rounding	+503	..	−52
Total ..	2,34,000	2,63,000	3,72,000
Total grants for the Medical purposes (Voted) ..	**2,34,000**	**2,63,000**	**3,72,000**

III.—Detailed Account No. 38D—Medical College and Schools.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
D—MEDICAL COLLEGE AND SCHOOLS.				
Summary.				
(a) Medical College	**Voted** ..	**2,39,000**	**1,86,000**	**2,34,000**
	Charged	*1,29,000*	*1,31,500*	*1,31,000*
(b) School of Tropical Medicine and Hygiene ..	**Voted** ..	**2,34,100**	**2,19,400**	**2,25,100**
	Charged	*57,500*	*45,000*	*49,000*
(c) Expenses out of the grant from the Imperial Council of Agricultural Research.	**Voted** ..	**17,900**	**14,600**	**12,900**
	Charged	..	..	..
(d) Other Medical Schools	**Voted** ..	**3,63,000**	**3,67,000**	**3,93,000**
	Charged	*40,500*	*40,500*	*38,000*
	Total ..	**10,81,000**	**10,04,000**	**10,83,000**
	Voted ..	**8,54,000**	**7,87,000**	**8,65,000**
	Charged ..	*2,27,000*	*2,17,000*	*2,18,000*

III.—Detailed Account No. 38D—Medical College and Schools—*contd.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		DETAILS.			
		(a) Medical College.			
D-1—Pay of officers	23	Principals, Professors and Assistant Professors (2,350 and less)			
		Voted ..	1,08,000	96,000	1,00,000
		Charged ..	*1,21,000*	*1,21,700*	*1,21,600*
	15	Demonstrators and other gazetted officers (700 and less) ..	58,000	64,000	57,000
D-2—Pay of establishment.	1	Lady Superintendent (200) ..	1,000	1,000	1,000
	14	Museum Assistants (92 and less)	8,200	8,000	8,000
	6	Clerks (125 and less) ..	5,400	5,200	5,200
	32	Servants (19 and less) ..	7,000	7,000	7,000
		Temporary establishment ..	26,700	25,000	25,500
D-3—Allowances, honoraria, etc.		Travelling allowance—			
		Voted ..	1,000	500	500
		Charged ..	*500*	*800*	*400*
		House-rent and other allowances—			
		Voted ..	6,000	4,000	4,000
		Charged ..	*6,000*	*6,000*	*6,000*
		Cost of passages, under Superior Civil Services, Rules, 1924 (*Charged*)	..	..	*1,500*
D-5—Contract contingencies.		Contract contingencies	15,800	16,000	16,000
D-6—Other contingencies.		Medical and surgical requisites	15,000	15,200	16,000
		Scholarships, prizes, etc.	47,920	11,000	10,800
		Customs duty on imported stores ..	100	100	100
		Purchase of books and publications ..	1,500	1,500	1,500
		Rents, rates and taxes	33,000	33,000	31,000
		Other contingent charges	16,500	5,500	5,000
D-7—Grants-in-aid, contributions, donations, etc.		Contribution for passages of officers transferred to and from other Governments, departments, etc. (*Charged*)	*1,800*	*3,000*	*1,800*
D-8—Establishment charges recoverable from other Governments.		*Deduct*—Recoveries from other Governments for training of students	1,12,000	1,07,000	54,400
		For rounding—			
		Voted ..	−120	..	−200
		Charged ..	*−300*	..	*−300*
		Total Medical College ..	**3,68,000**	**3,17,500**	**3,65,000**
		Voted ..	**2,39,000**	**1,86,000**	**2,34,000**
		Charged ..	*1,29,000*	*1,31,500*	*1,31,000*

III.—Detailed Account No. 38D—Medical College and Schools—*contd.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		MEDICAL SCHOOLS.			
		(b) School of Tropical Medicine and Hygiene Institute.			
D-1—Pay of officers	18	Directors and other gazetted staff (2,350 and less)—			
		Voted ..	1,10,000	1,00,400	1,00,000
		Charged ..	*44,000*	*33,000*	*37,000*
D-2—Pay of establishment.	35	Clerks and servants, etc. (200 and less). ..	29,000	28,900	28,000
		Temporary Establishment ..	5,400	1,800	1,800
D-3—Allowances, honoraria, etc.		Other allowances ..			
		Voted ..	13,000	12,000	9,000
		Charged ..	*13,000*	*12,000*	*12,000*
		Cost of passages under the Superior Civil Services Rules, 1924—			
		Voted ..	..	..	..
		Charged ..	..	..	..
D-5—Contract contingencies.		Contract contingencies	34,500	34,500	34,500
D-6—Other contingencies.		Medical and surgical requisites	35,500	35,500	35,500
		Customs duty on imported stores ..	200	200	500
		Purchase of books	3,500	3,500	3,500
		Rents, rates and taxes	3,400	3,400	3,300
		Other contingent charges	9,200	9,200	9,200
D-7—Grants-in-aid, contributions, etc.		Contribution for passages of officers transferred to and from other Governments, departments, etc. (*Charged*)	*600*	..	..
D-8—Establishment charges recoverable from other Governments, etc.		*Deduct*—Recoveries from other Governments for training of students	10,000	10,000	..
					..
		For rounding—			
		Voted ..	+400	..	−200
		Charged ..	*−100*	..	..
		Total School of Tropical Medicine, etc.	**2,91,600**	**2,64,400**	**2,74,100**
		Voted ..	**2,34,100**	**2,19,400**	**2,25,100**
		Charged ..	*57,500*	*45,000*	*49,000*
		(c) Expenses out of the grant from the Imperial Council of Agricultural Research.			
		1. Pay of officers	..	..	..
		2. Pay of establishment	11,800	9,700	9,200
		3. Allowances, honoraria, etc. ..	2,500	2,250	2,500
		4. Contract contingencies	800	700	600
		5. Other contingencies	2,800	1,950	600
		Total ..	**17,900**	**14,600**	**12,900**

III.—Detailed Account No. 38D—Medical College and Schools—*contd.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		(d)—Other Medical Schools.			
D-1—Pay of officers	50	Superintendents and Teachers (2,350 and less)—			
		Voted ..	1,97,000	2,00,000	2,09,000
		Charged ..	*40,000*	*40,250*	*37,400*
	41	Demonstrators and Assistant Demonstrators (200 and less) ..	63,000	60,000	63,700
D-2—Pay of establishment.	10	Technical staff (120 and less) ..	4,800	4,600	4,800
	19	Clerks (113 and less) ..	14,840	13,600	14,200
	46	Servants (25 and less) ..	8,940	8,800	8,800
		Temporary establishment ..	540	1,100	1,000
D-3—Allowances, honoraria, etc.		Travelling allowance—			
		Voted ..	4,000	4,000	4,000
		Charged ..	*200*	..	*200*
		House-rent and other allowances—			
		Voted ..	9,550	9,550	8,400
		Charged ..	*250*	*250*	*250*
		Cost of passages under the Superior Civil Services Rules, 1924 (*Charged*)	..	..	..
D-5—Contract contingencies.		Contract contingencies	15,636	14,500	14,548
D-6—Other contingencies.		Government contribution to fees of students	200	200	200
		Scholarships and prizes, etc.	22,240	22,000	22,000
		Medical and surgical requisites	10,000	10,000	10,000
		Customs duty on imported stores ..	600	500	600
		Purchase of books, etc.	1,500	1,800	1,800
		Rents, rates and taxes	10,200	10,500	10,200
		Other contingent charges	6,000	14,000	15,100
D-7—Grants-in-aid, contributions, donations, etc.		Contribution for passages of officers transferred to and from other Governments, departments, etc. (*Charged*)	..	..	..
		Grant to educational institutions ..	2,850	2,850	4,400
D-8—Establishment charges recovered from other Governments, etc.		*Deduct*—Recoveries from other Governments for training of students	9,000	11,000	..
		For rounding—			
		Voted ..	+104	..	+252
		Charged ..	*+50*	..	*+150*
		Total Other Medical Schools	**4,03,500**	**4,07,500**	**4,31,000**
		Voted ..	**3,63,000**	**3,67,000**	**3,93,000**
		Charged ..	*40,500*	*40,500*	*38,000*

III.—DETAILED ACCOUNT No. 38E—MENTAL HOSPITAL.

	Number 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		E—Mental Hospital.			
E-1—Pay of officers	1	Superintendent and Deputy Superintendent—			
		Voted 1(500) ..	2,600	6,000	6,700
		Charged 1(50) ..	..	..	..
E-2—Pay of establishment.	..	Sub-Assistant Surgeons ..	..	..	..
	1	Compounders, dressers, matrons and overseers (37) ..	500	500	500
	1	Clerk (54)	700	700	700
	12	Servants and guards (30 and less)	2,600	2,600	2,600
		Temporary establishment ..	..	..	..
E-3—Allowances, honoraria, etc.	Travelling allowance—				
		Voted ..	2,000	1,500	1,500
		Charged ..	..	..	..
	House-rent and other allowances—				
		Voted ..	450	200	100
		Charged ..	..	..	..
	Cost of passages under the Superior Civil Services Rules, 1924		..	..	..
E-5—Contract contingencies.	Contract contingencies		5,000	5,000	5,000
E-6—Other contingencies.	Diet, clothing and bedding		1,800	1,600	2,000
	Medical and surgical requisites		200	200	200
	Customs duty on imported stores ..		..	..	..
	Purchase of books, etc.		50	50	50
	Rents, rates and taxes		2,400	2,400	2,350
	Other contingent charges		1,250	650	650
E-7—Establishment charges payable to other Governments, departments, etc.	Grants to Mental Hospitals—				
		Voted ..	5,54,000	4,92,600	5,49,000
		Charged ..	..	..	..
	For rounding—				
		Voted ..	+450	..	−350
		Charged ..	..	..	..
		Total ..	**5,74,000**	**5,14,000**	**5,71,000**
		Voted ..	**5,74,000**	**5,14,000**	**5,71,000**
		Charged ..	..	..	..

III—Detailed Account No. 38F—Chemical Examination.

	Number 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		F—Chemical Examiner.			
F-1—Pay of officers ..	6	Chemical and Assistant Chemical Examiners (800 and less)—			
		Voted ..	36,000	34,500	36,644
		Charged ..	..	..	..
F-2—Pay of establishment.	15	Clerks Assistant Analysts and Laboratory Assistants (400 and less).	19,000	12,700	12,480
	17	Servants (31 and less) ..	3,160	3,000	3,380
		Temporary establishment ..	1,440	1,400	1,500
F-3—Allowances, honoraria, etc.	..	Travelling allowance—			
		Voted ..	100	50	..
		Charged ..	..	..	..
		House-rent and other allowances—			
		Voted ..	163	150	100
		Charged ..	..	..	..
		Cost of passages under the Superior Civil Services Rules, 1924 (*Charged*)	..	..	..
		Compensation for dearness of food	..	..	..
F-5—Contract contingencies.	..	Contract contingencies ..	3,360	3,300	3,360
F-6—Other contingencies.		Medical and surgical requisites ..	3,500	3,200	2,600
		Customs duty on imported stores	50	50	50
		Charges for serological test ..	8,400	8,600	8,800
		Purchase of books, etc. ..	200	450	450
		Other contingent charges ..	1,078	600	550
		For rounding { Voted ..	−451	..	+86
		For rounding { *Charged* ..	..	..	..
		Total ..	**76,000**	**68,000**	**70,000**
		Voted ..	**76,000**	**68,000**	**70,000**
		Charged ..	..	..	..

III—DETAILED ACCOUNT No. 38G—CHARGES IN ENGLAND.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
A—Secretary of State.				
Leave and deputation salaries	**Voted**	**4,000**	**2,840**	**2,840**
	Charged	..	*2,600*	..
B—High Commissioner for India.				
High Commissioner—				
Leave and deputation salaries	**Voted**	**20,680**	**21,500**	**19,360**
	Charged	*1,09,280*	*1,15,000*	*1,09,000*
Overseas pay	**Voted**	..	..	**4,800**
	Charged	*66,760*	*66,400*	*60,800*
Cost of stores	**Voted**	**8,160**	**5,500**	**8,360**
	Charged	..	..	..
Other charges	**Voted**	**200**	**1,160**	**200**
	Charged	..	..	..
	Total	**2,09,080**	**2,16,000**	**2,05,360**
	Voted	**33,040**	**31,000**	**35,560**
	Charged	*1,76,040*	*1,85,000*	*1,69,800*

III—DETAILED ACCOUNT No. 38H—LOSS OR GAIN BY EXCHANGE.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
(a) On sterling expenditure on stores	**Voted**			..
	Charged			..
(b) On Home transactions other than stores	**Voted**			
	Charged			..
	Total			..
	Voted			..
	Charged			..

GRANT No. 22

Public Health

(Head of Account:—39—Public Health)

Voted Rs. 45,47,000 *Charged Rs. 1,24,000*

Total Rs. 46,71,000

II—Abstract Account

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
A—Public Health Establishment—				
A-1—Pay of officers	**Voted** ..	**1,39,845**	**1,21,500**	**1,22,237**
	Charged	*84,720*	*84,000*	*85,500*
A-2—Pay of establishment	**Voted** ..	**3,69,478**	**2,66,000**	**2,72,417**
	Charged	..	..	..
A-3—Allowances, honoraria, etc.	**Voted** ..	**56,360**	**45,700**	**44,220**
	Charged	*16,600*	*16,600*	*14,200*
A-5—Contract contingencies	**Voted** ..	**14,820**	**11,000**	**13,040**
	Charged	..	..	..
A-6—Other contingencies	**Voted** ..	**1,18,368**	**91,800**	**1,04,387**
	Charged	*55*	..	..
For rounding	**Voted** ..	**−871**	..	**301**
	Charged	*−375*	..	*100*
Total A (1)		**7,99,000**	**6,36,600**	**6,53,600**
	Voted ..	**6,98,000**	**5,36,000**	**5,56,000**
	Charged ..	*1,01,000*	*1,00,600*	*97,600*
In Chittagong Hill Tracts (*Charged*)—				
A-1—Pay of officers		..	..	..
A-2—Pay of establishment		*3,270*	*3,300*	*3,404*
A-3—Allowances, honoraria, etc.		*1,380*	*1,400*	*1,680*
A-5—Contract contingencies		*100*	*100*	*100*
A-6—Other contingencies		*250*	*200*	*250*
For rounding		..	..	*−34*
Total A (2)A (2) ..		*5,000*	*5,000*	*5,400*
B—Grants for Public Health purposes (other districts)	**Voted** ..	**28,39,926**	**19,95,000**	**20,76,220**
	Charged	*3,000*	..	..
In Chittagong Hill Tracts (*Charged*)		*420*	..	..
For rounding ..	**Voted** ..	**+74**	..	**−220**
	Charged	*+80*	..	..
	Total B ..	**28,43,500**	**19,95,000**	**20,76,000**
C—Expenses in connection with epidemic diseases (Voted) ..		**8,48,000**	**4,42,000**	**4,47,000**
Chittagong Hill Tracts (*Charged*)		*4,000*	*3,000*	*3,200*
	Total C ..	**8,52,000**	**4,45,000**	**4,50,200**
	Voted ..	**8,48,000**	**4,42,000**	**4,47,000**
	Charged ..	*4,000*	*3,000*	*3,200*

II.—Abstract Account—*concld.*

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.
D—Bacteriological Laboratories—			
D-1—Pay of officers (Voted)	22,800	22,600	22,600
D-2—Pay of establishment (voted)	18,680	24,200	23,840
D-3—Allowances, honoraria, etc. (Voted)	500	300	500
D-5—Contract contingencies (Voted)	8,500	8,500	6,500
D-6—Other contingencies (Voted)	26,900	28,400	28,940
For rounding (Voted)	— 380	..	—380
Total D (Voted) ..	77,000	84,000	82,000
E—Pasteur Institute—			
E-1—Pay of officers (Voted)	9,900	9,300	9,300
E-2—Pay of establishment (Voted)	13,400	13,600	12,900
E-3—Allowances, honoraria, etc. (Voted)	2,100	2,100	2,000
E-4—Contingencies (Voted)	16,500	16,000	16,500
For rounding (Voted)	+100	..	+300
Total E (Voted) ..	42,000	41,000	41,000
F—Works (Voted)	27,000	51,000	67,000
G—Charges in England .. .. .. { **Voted** ..	15,000	13,000	16,160
{ *Charged*	*10,480*	*8,400*	*6,960*
H—Loss or gain by exchange .. .. .. { **Voted** ..	..	..	..
{ *Charged*	..	..	..
For rounding .. { **Voted** ..	..	..	—160
{ *Charged*	*+20*	..	*—160*
Total Grant No. 22	46,71,000	32,79,000	33,98,000
Voted ..	45,47,000	31,62,000	32,85,000
Charged ..	*1,24,000*	*1,17,000*	*1,13,000*

A—PUBLIC HEALTH ESTABLISHMENT.

Summary.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
In Chittagong Hill Tracts (*Charged*).			
(a) Director of Public Health	*5,000*	*5,000*	*5,400*
(b) Chief Engineer, Public Health	..	..	..
Total (*Charged*) ..	*5,000*	*5,000*	*5,400*

III.—DETAILED ACCOUNT NO. 39A—PUBLIC HEALTH ESTABLISHMENT.

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		(a) Director of Public Health.			
		Chittagong Hill Tracts.			
A-2—Pay of establishment.	14	Executive staff, 1 (55), 2 (35), 11 (25 and less) ..	*3,270*	*3,300*	*3,404*
		Temporary establishment ..	..	..	..
		Deduct—Emergency deduction from pay	..	..	..
A-3—Allowances, honoraria, etc.		Travelling allowance.. ..	*1,200*	*1,200*	*1,500*
		Hill allowances	..	..	..
		House-rent and other allowances..	*180*	*200*	*180*
		Compensation for dearness of food	..	..	..
A-4—Contract contingencies.		Contract contingencies ..	*100*	*100*	*100*
		Contribution towards pay of health and sanitary inspectors ..	..	..	..
		Medical and surgical requisites ..	*150*	*100*	*150*
		Customs duty on imported stores	..	..	..
		Other charges	..	..	..
		Purchase of books, etc. ..	..	..	..
A-5—Other contingencies.		Rents, rates and taxes ..	..	..	..
		Other contingencies	*100*	*100*	*100*
		For rounding	..	..	*—34*
		Total Director of Public Health (in Chittagong Hill Tracts) (*Charged*) ..	*5,000*	*5,000*	*5,400*

III.—DETAILED ACCOUNT NO. 39A—PUBLIC HEALTH ESTABLISHMENT—*contd.*

	Number. 1938-39.		Budget Estimate, 1938-39. Rs.	Revised Estimate, 1937-38. Rs.	Budget Estimate, 1937-38. Rs.
		(b) Chief Engineer, Public Health Department.			
		Chittagong Hill Tracts.			
A-2—Pay of establishment.		Temporary establishment ..			..
A-3—Allowances, honoraria, etc.		Travelling allowance ..			..
		House-rent and other allowances			..
A-6—Contingencies		Purchase of books			..
		Rents, rates and taxes ..			..
		Other non-contract charges ..			..
		For rounding			..
		Total Chief Engineer, Public Health Department (in Chittagong Hill Tracts) (*Charged*) ..			..

A—PUBLIC HEALTH ESTABLISHMENT.

Summary.

			Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
(a) Director of Public Health	..	**Voted** ..	**5,46,000**	**3,96,000**	**4,13,000**
		Charged	*31,000*	*31,600*	*30,000*
(b) Chief Engineer, Public Health	..	**Voted** ..	**1,52,000**	**1,40,000**	**1,43,000**
		Charged	*70,000*	*69,000*	*67,600*
Total		**Voted** ..	**6,98,000**	**5,36,000**	**5,56,000**
		Charged	*1,01,000*	*1,00,600*	*97,600*

III.—Detailed Account No. 39A—Public Health Establishment—*contd.*

	Number. 1938-39.	DETAILS.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		(a) Director of Public Health.			
A-1—Pay of officers	7	Director and Assistant Directors of Public Health— Voted 1(1,800) .. .. 1 (1,400) .. .. 2 (1,200) .. .. 1 (700) 2 (450)			
		Voted ..	60,200	61,000	62,877
		Charged	*25,920*	*25,600*	*25,800*
	4	Other gazetted officers (570 and less) (voted)	45,995	27,500	23,360
		Leave salaries (voted) ..	1,500	..	1,500
A-2—Pay of establishment.	42	Executive staff (200 and less) ..	48,200	49,000	51,000
	39	Clerks (600 and less) ..	55,000	55,000	56,300
	34	Servants (21 and less) ..	8,800	8,400	9,350
	27	Laboratory establishment ..	46,000	44,000	44,500
		Temporary establishment ..	32,700	20,600	20,558
		Lump provision for Model Health Units	30,000	..	..
		Lump provision for control of Leprosy	50,000	..	..
A-3—Allowances, honoraria, etc.		Travelling allowances—			
		Voted ..	38,760	32,000	31,120
		Charged	*4,000*	*5,000*	*3,000*
		Hill allowances (voted) ..	..	..	..
		House-rent and other allowances— Voted ..	7,500	4,000	4,000
		Charged	*1,200*	*1,000*	*1,200*
		Cost of passages under the Bengal Passage Rules (voted) ..	..	..	..
		Cost of passages under the Superior Civil Services Rules, 1924 (voted)	..	..	..
A-4—Contract contingencies.		Contract contingencies—			
		For public health	14,580	10,800	12,800
		For publicity work	240	200	240
A-5—Other contingencies.		Contribution towards pay of health officers and sanitary inspectors	..	..	..
		Medical and surgical requisites ..	25,000	10,000	22,000
		Customs duty on imported stores ..	2,500	2,100	2,100
		Other charges	..	..	..
		Purchase of books, etc.	1,500	1,500	1,500
		Rents, rates and taxes	4,000	4,500	4,500
		Other contingent charges— For public health	14,700	13,200	13,467
		For publicity work { Voted ..	59,260	52,200	52,200
		{ *Charged*	*55*	..	..
		For rounding— Voted ..	−435	..	−472
		Charged	*−175*	..	..
		Total Director of Public Health ..	**5,77,000**	**4,27,600**	**4,43,000**
		Voted ..	**5,46,000**	**3,96,000**	**4,13,000**
		Charged	*31,000*	*31,600*	*30,000*

III.—Detailed Account No. 39A—Public Health Establishment—*concld.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		(b) Chief Engineer, Public Health Department.			
A-1—Pay of officers	7	Chief Engineer and other gazetted officers—			
		Voted 1 (550—1,300), 4(250—750)	32,150	33,000	34,500
		Charged	*58,800*	*58,400*	*57,700*
		1 (1,625—2,150), 3 (725—1,373)			..
A-2—Pay of establishment.	2	Executive staff (200) ..	4,200	5,400	4,800
	22	Clerks (390 and less) ..	34,024	36,200	34,800
	11	Servants (17 and less) ..	2,400	2,400	2,200
		Temporary establishment ..	58,154	45,000	48,809
A-3—Allowances, honoraria, etc.		Travelling allowance—			
		Voted ..	8,500	7,500	6,900
		Charged	*8,000*	*8,000*	*7,000*
		House-rent and other allowances—			
		Voted ..	1,600	2,200	2,200
		Charged	*3,400*	*2,600*	*3,000*
		Stipend	..	..	..
		Fees to pleaders	..	..	..
		Cost of passages under the Superior Civil Services Rules, 1924—			
		Voted ..	..	..	..
		Charged	..	..	..
A-4—Contingencies		Stipends	1,200	1,200	1,200
		Fees to pleaders other than Government servants ..	..	..	..
		Customs duty on imported stores	..	..	..
		Other charges	..	..	..
		Purchase of books	100	100	100
		Rents, rates and taxes ..	2,550	2,000	1,920
		Other contingent charges ..	7,558	5,000	5,400
		For rounding—			
		Voted ..	−436	..	+171
		Charged	*−200*	..	*−100*
		Total Chief Engineer, Public Health Department	**2,22,000**	**2,09,000**	**2,10,600**
		Voted ..	1,52,200	1,40,000	1,43,000
		Charged	*70,000*	*69,000*	*67,600*

III.—Detailed Account No. 39B—Grant for Public Health Purposes.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
B—GRANTS FOR PUBLIC HEALTH PURPOSES.	Rs.	Rs.	Rs.
Chittagong Hill Tracts (*Charged*).			
B-1—Grants in aid towards water works schemes	..	..	..
B-2—Grants in aid towards sewerage schemes	..	..	..
B-4—Other schemes	*420*	..	..
For rounding (*charged*)	*+80*	..	..
Total (Chittagong Hill Tracts) (*charged*)..	*500*	..	..
Other Districts.			
B-1—Grants-in-aid towards waterworks schemes	8,84,145	4,12,400	4,62,600
B-2—Grants-in-aid towards sewerage schemes	1,47,000	46,800	98,000
B-3—Grants-in-aid and contribution towards the pay of Health Officers and Sanitary Inspectors	1,05,000	1,05,000	1,00,000
B-4—Other schemes	14,28,781	14,30,800	14,15,620
Total ..	25,64,926	19,95,000	20,76,220
B-5—Expenses out of the grant from the Central Government for economic development and improvement of rural areas :—			
(*a*) Grants-in-aid towards establishment of union boards dispensaries and improvement of water-supply and grant to Sriniketan	10,000	..	..
(*b*) Grants-in-aid towards improvement of rural sanitation ..	38,000	..	..
(*c*) Grants-in-aid towards improvement of rural water-supply— Voted ..	2,27,000	..	..
Charged	*3,000*	..	..
Total—B-5—Expenses, etc. .. .. Voted ..	2,75,000	..	..
Charged	*3,000*	..	..
For rounding (voted) ..	+74	..	−220
Total (other districts) .. .. Voted ..	28,40,000	19,95,000	20,76,000
Charged	*3,000*	..	..
Total Grants for Public Health purposes (Voted)	**28,40,000**	**19,95,000**	**20,76,000**
Charged	*3,500*	..	..

III.—Detailed Account No. 39C—Expenses in connection with epidemic diseases.

C—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES.			
In Chittagong Hill Tracts (*Charged*).			
C-1—Malaria charges	..	..	..
C-2—Kala-azar survey charges	3,000	2,000	2,000
C-3—Other epidemic charges	1,000	1,000	1,200
Total (in Chittagong Hill Tracts) (*Charged*)	**4,000**	**3,000**	**3,200**
C-1—Malaria Charges (Voted)	7,38,000	3,17,000	3,17,080
C-2—Kala-azar survey Charges (Voted)	80,000	1,00,000	1,00,000
C-3—Other epidemic Charges (Voted)	30,000	25,000	30,000
For rounding ..	..	..	−80
Total (voted) ..	**8,48,000**	**4,42,000**	**4,47,000**

III—Detailed Account No. 39D—Bacteriological Laboratories.

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		8.—BACTERIOLOGICAL LABORATORIES.			
		(a) Under the control of the Surgeon-General with the Government of Bengal.			
D-1—Pay of officers	2	Bacteriologist and Assistant Bacteriologist 1,(600), 1(225)—			
		Voted ..	9,300	9,400	9,400
		Charged	..	..	..
D-2—Pay of establishment.	1	Laboratory Assistant (80) ..	600	500	500
D-3—Allowances, honoraria, etc.		Travelling allowance ..	..	..	..
		House-rent and other allowances	..	..	..
		Compensation for dearness of food	..	..	..
D-4—Contingencies		Customs duty on imported stores	100	100	100
		Other charges	..	..	..
		Purchase of books	400	400	400
		Contingent charges	3,600	3,600	3,600
		For rounding—			
		Voted ..	..	..	..
		Charged	..	..	..
		Total ..	**14,000**	**14,000**	**14,000**
		Voted ..	14,000	14,000	14,000
		Charged	..	..	..
		(b) Under the control of the Director of Public Health.			
D-1—Pay of officers	2	Superintendents and other gazetted officers 1(600), 1 (150—450+sp. 100)	13,500	13,200	13,200
D-2—Pay of establishment.	17	Executive staff	15,400	15,300	15,200
		Special pay of the veterinary inspector (15)	180	200	180
	3	Clerks	2,100	1,800	1,600
	2	Servants	400	400	400
		Temporary establishment ..	..	6,000	5,960
D-3—Allowances, honoraria, etc.		Travelling allowances ..	300	100	300
		House-rent and other allowances	200	200	200
		Compensation for dearness of food	..	..	..
		Carried over ..	32,080	37,200	37,040

III—DETAILED ACCOUNT No. 39D—BACTERIOLOGICAL LABORATORIES—*concld.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		Brought forward	14,000	14,000	14,000
		D—BACTERIOLOGICAL LABORATORIES—*concld.*			
		(b) Under the control of the Director of Public Health—*concld.*	32,080	37,200	37,040
D-4—Contract contingencies.		Contract contingencies ..	8,500	8,500	6,500
D-5—Other contingencies.		Medical and surgical requisites ..	500	500	500
		Customs duty on imported stores	2,000	2,000	2,000
		Other charges	..	..	..
		Rents, rates and taxes ..	1,300	1,300	1,300
		Other contingent charges ..	19,000	20,500	21,040
		For rounding (Voted) ..	−380	..	−380
		Total (Voted) ..	**63,000**	**70,000**	**68,000**
		Total Bacteriological Laboratories	**77,000**	**84,000**	**82,000**
		Voted ..	77,000	84,000	82,000
		Non-voted	..	..	..

III—DETAILED ACCOUNT No. 39E—PASTEUR INSTITUTES.

	Number. 1938-39.	**E—PASTEUR INSTITUTES.**	Rs.	Rs.	Rs.
E-1—Pay of officers	1	Superintendent and other gazetted officers 1 (500—50—900) ..	9,900	9,300	9,300
E-2—Pay of establishment.	4	Laboratory assistants 1(80—4—120), 3 (40—4—60) ..	3,600	3,800	3,600
	1	Sub-Assistant Surgeon 1(200) ..	2,400	2,400	2,400
	2	Clerks 1(60—2—80), 1(40—40—45—3/2—65)	1,700	1,900	1,400
	1	Nurse (80)	1,000	1,000	1,000
	1	Servant 1(15) ..	200	200	200
		Temporary establishment ..	4,500	4,300	4,300
E-3—Allowances, honoraria, etc.		Travelling allowance ..	..	..	..
		House-rent and other allowances	2,100	2,100	2,000
E-4—Contingencies		Other contingent charges ..	16,500	16,000	16,500
		Deduct—Recoveries from other Governments for Pasteur Institute	..	..	..
		For rounding ..	+100	..	+300
		Total Pasteur Institutes (Voted)	**42,000**	**41,000**	**41,000**

III—DETAILED ACCOUNT No. 39F—WORKS.

	Budget Estimate, 1938-39.	Revised, Estimate, 1937-38.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.
F—WORKS.			
F-1—Original works	14,600	42,000	57,600
F-2—Repairs	4,500	4,500	4,500
F-3—Tools and plant	5,300	2,000	2,000
F-4—Other works	..	..	..
F-5—Suspense	2,500	2,500	2,500
For rounding ..	+100	..	400
Total ..	**27,000**	**51,000**	**67,000**

III—DETAILED ACCOUNT No. 39G—CHARGES IN ENGLAND.

G—CHARGES IN ENGLAND.				
Leave and deputation salaries, etc.	Voted ..	2,680	..	2,680
	Charged	*1,800*	..	..
Overseas pay	Voted ..	..	..	..
	Charged	*8,680*	*8,400*	*6,960*
Contribution to Bureau of Hygiene, etc.	Voted ..	120	120	120
	Charged	..	..	..
Cost of stores purchased in England	Voted ..	12,200	12,880	13,360
	Charged	..	..	..
Total G		**25,480**	**21,400**	**23,120**
	Voted ..	**15,000**	**13,000**	**16,160**
	Charged	*10,480*	*8,400*	*6,960*

II—DETAILED ACCOUNT No. 39H—LOSS OR GAIN BY EXCHANGE.

(*a*) On sterling transactions on stores ..	Voted ..	..	..	..
	Charged	..	..	..
(*b*) On Home transactions other than stores ..	Voted ..	..	..	..
	Charged	..	..	..
	Total ..	..	..	..
	Voted ..	..	..	..
	Charged	..	..	..

GRANT No. 23

Charges on account of Agriculture

(Head of Account:—40—Agriculture)

Voted Rs. 15,36,000 ***Charged Rs. 91,000***

Total Rs. 16,27,000

II—Abstract Account

Heads.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
ABSTRACT ACCOUNT.				
A—DIRECTION.				
A-1—Pay of officers	Voted ..	6,510		
	Charged	*24,680*		
A-2—Pay of establishment	Voted ..	37,925		
	Charged	..		
A-3—Allowances, honoraria, etc.	Voted ..	11,584		
	Charged	*3,000*		
A-4—Contract Contingences (Voted)		6,700		
A-5—Other Contingencies	Voted ..	2,000		
	Charged	..		
For rounding	Voted ..	+281		
	Charged	*+320*		
Total A ..		93,000		
	Voted ..	65,000		
	Charged	*28,000*		

II.—Abstract Account.

Heads.		Budget Estimate, 1938-39.	Revised, Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
B—SUPERINTENDENCE.				
B-1—Pay of officers	Voted ..	29,900		
	Charged	*27,830*		
B-2—Pay of establishment (Voted)		1,54,662		
B-3—Allowances, honoraria, etc.	Voted ..	41,850		
	Charged	*4,000*		
B-4—Contingencies (Voted)		7,400		
For rounding	Voted ..	+188		
	Charged	*+170*		
Total		2,66,000		
	Voted ..	2,34,000		
	Charged	*32,000*		
For Chittagong Hill Tracts (*Charged*)				
B-2—Pay of establishment		*3,576*		
B-3—Allowances, honoraria, etc.		*1,044*		
B-4—Contingencies		*100*		
For rounding		*+280*		
Total Chittagong Hill Tracts		*5,000*		
Total B		2,71,000		
	Voted ..	2,34,000		
	Charged	*37,000*		
C—SUBORDINATE AND EXPERT STAFF.				
C-1—Pay of officers (Voted)		62 675		
C-2—Pay of establishment (Voted)		65,879		
C-3—Allowances, honoraria, etc. (Voted)		26,510		
C-4—Contingencies (Voted)		31,040		
For rounding		—104		
Total C (Voted) ..		1,86,000		

II.—Abstract Account.

Heads.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.
D—EXPERIMENTAL FARMS.			
D-1—Pay of establishment (Voted)	38,700		
D-2—Allowances, etc. (Voted)	2,310		
D-3—Contingencies (Voted)	1,60,751		
For rounding (Voted)	+239		
Total D (Voted) ..	2,02,000		
For Chittagong Hill Tracts. (*Charged*).			
D-1—Pay of establishment	*438*		
D-2—Allowances, honoraria etc.	*78*		
D-3—Contingencies	*7,190*		
For rounding	*+294*		
Total Chittagong Hill Tracts	*8,000*		
Total D—Experimental Farms	2,10,000		
Voted ..	2,02,000		
Charged	*8,000*		
E—AGRICULTURAL DEMONSTRATION AND PROPAGANDA INCLUDING PUBLIC EXHIBITIONS AND FAIRS.			
E-1—Pay of officers (Voted)	..		
E-2—Pay of establishment (Voted)	7,560		
E-3—Allowances, honoraria, etc. (Voted)	4,440		
E-4—Contingencies (Voted)	2,55,816		
E-5—Grants-in-aid, contributions, etc.	..		
For rounding (Voted)	+184		
Total (Voted) ..	2,68,000		
For Chittagong Hill Tracts. (*Charged*).			
E-4—Contingencies	*100*		
Total—Chittagong Hill Tracts	*100*		
Total E ..	2,68,100		
Total .. .. .. Voted ..	2,68,000		
Charged	*100*		

II.—Abstract Account.

Heads.	Budget Estimate, 1938-39.	Revised, Estimate, 1937-38.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.
F.—AGRICULTURAL EXPERIMENTS AND RESEARCH.			
F-1—Pay of officers (Voted)	10,495		
F-2—Pay of establishment (Voted)	86,080		
F-3—Allowances, honoraria, etc. (Voted)	31,063		
F-4—Contingencies (Voted)	1,60,583		
F-5—Establishment charges payable to other Governments, Departments (Voted)	14,058		
F-6—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc. (Voted)	14,058		
For rounding (Voted)	+779		
Total—F—(Voted) ..	2,89,000		
G—AGRICULTURAL EDUCATION.			
G-1—Pay of officers (Voted)	2,700		
G-2—Pay of establishment (Voted)	3,090		
G-3—Allowances, honoraria, etc. (Voted)	..		
G-4—Contingencies (Voted)	32,975		
For rounding (Voted)	−265		
Total—G—(Voted) ..	38,500		
H—AGRICULTURAL ENGINEERING.			
H-1—Pay of officers (Voted)	12,000		
H-2—Pay of establishment (Voted)	3,987		
H-3—Allowances, honoraria, etc. (Voted)	2,000		
H-4—Contingencies (Voted)	6,000		
For rounding (Voted)	+13		
Total—H—(Voted) ..	24,000		

II.—Abstract Account.

Heads.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.
I.—BOTANICAL AND OTHER PUBLIC GARDENS.			
I-1—Pay of officers (Voted)	44,460		
I-2—Pay of establishment (Voted)	34,956		
I-3—Allowances, honoraria, etc. (Voted)	3,040		
I-4—Contract contingencies (Voted)	60,000		
I-5—Other contingencies (Voted)	14,936		
For rounding (Voted)	−392		
Total—I (Voted)	1,57,000		
J.—SPECIAL RURAL UPLIFT SCHEMES.			
J-1—Pay of establishment (Voted)	7,560		
J-2—Allowances, honoraria, etc. (Voted)	6,840		
J-3—Contingencies (Voted)	500		
For rounding (Voted)	+100		
Total—J (Voted) ..	15,000		
K.—GRANTS-IN-AID, CONTRIBUTIONS, ETC. (VOTED).			
Grants-in-aid, contributions, etc. (Voted)	51,100		
For rounding (Voted)	−100		
Total ..	51,000		
For Chittagong Hill Tracts (*Charged*).			
Grants-in-aid, contributions, etc.	*200*		
Total—K ..	51,200		
Voted ..	51,000		
Charged	*200*		

II.—ABSTRACT ACCOUNT.

Heads.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimatef 1937-38.
		Rs.	Rs.	Rs.
L.—OTHER CHARGES.				
Contingencies		4,700		
For rounding (Voted)		+300		
Total—L (Voted)		5,000		
M.—WORKS (VOTED)		**500**		
N.—CHARGES-IN-ENGLAND.				
(High Commissioner for India)				
N-1—Leave salaries and deputation pay ..	Voted ..	..		
	Charged	*10,240*		
N-2—Sterling overseas pay	Voted ..	..		
	Charged	*6,960*		
N-3—Stores for India (Voted)		1,040		
N-4—Other charges (Voted)		120		
For rounding	Voted ..	..		
	Charged	..		
Total—N	..	18,360		
	Voted ..	1,160		
	Charged	*17,200*		
O. LOSS OR GAIN BY EXCHANGE ..	**Voted** ..	..		
	Charged	..		
For rounding ..	**Voted** ..	**−160**		
	Charged	*+500*		
Total Grant No. 23	..	**16,27,000**		
	Voted ..	**15,36,000**		
	Charged	*91,000*		

II.—Abstract Account.

Number. 1938-39.	Heads.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
	A—DIRECTION.				
	A-1—Pay of officers.				
1	Director (2,000—50—2,250) (*Charged*)		*24,680*		
1	Personal Assistant (400—600) (Voted)		6,510		
	Total ..		31,190		
	A-2—Pay of establishment.				
28	Clerks (250 and less)		35,000		
15	Servants (17 and less)		2,550		
	Temporary establishment		375		
	Total ..		37,925		
	A-3—Allowances, honoraria, etc.				
	Travelling allowance	Voted ..	7,654		
		Charged	*3,000*		
	Hill allowance		30		
	House-rent and other allowances	Voted ..	3,300		
		Charged	..		
	Stipends		600		
	Cost of passages under Superior Civil Services Rules (*Charged*) ..		..		
	Total ..		14,584		
	A-4—Contract contingencies.				
	Contract contingencies		6,700		
	A-5—Other contingencies.				
	Purchase of books		1,500		
	Other contingent charges		500		
	Total ..		2,000		
	For rounding	Voted ..	+281		
		Charged	*+320*		
	Total A(*a*)—DIRECTION		93,000		
		Voted ..	65,000		
		Charged	*28,000*		

II.—Abstract Account.

Number. 1938-39.	Heads.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.		
	B—SUPERINTENDENCE.				
	B-1—SUPERINTENDENCE.				
	B-1—Pay of officers.				
4	Deputy Additional Assistant Directors of Agriculture.	Voted .. 2 (300—1,200).	24,400		
		Charged 2 (350—1,250).	*27,830*		
1	Other gazetted officer		5,500		
	Leave salaries		..		
	Total ..		57,730		
	B-2—Pay of establishment.				
113	Technical staff (300 and less)		1,21,500		
15	Clerks (125 and less)		16,400		
39	Servants (19 and less)		5,962		
	Temporary establishment		10,800		
	Total ..		1,54,662		
	B-3—Allowances, honoraria, etc.				
	Travelling allowance	Voted ..	33,600		
		Charged	*4,000*		
	House-rent and other allowances		8,250		
	Cost of passage granted under Superior Civil Services Rules, 1924 (*Charged*)		..		
	Cost of passage under the Bengal Passage Rules, 1927 (Voted) ..		..		
	Total ..		45,850		
	B-4—Other contingencies.				
	Customs duty on imported stores		..		
	Machinery and equipment		..		
	Purchase of books		200		
	Other contingent charges		7,200		
	Total ..		7,400		
			2,65,642		
	For rounding	Voted ..	+188		
		Charged	*+170*		
	Total B-1—SUPERINTENDENCE		2,66,000		
		Voted ..	2,34,000		
		Charged	*32,000*		

II.—ABSTRACT ACCOUNT.

Number. 1938-39.	Heads.	Budget Estimate, 1938-39.	Revised, Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.		
	B.—SUPERINTENDENCE—*contd.*			
	B-2—SUPERINTENDENCE.			
	For Chittagong Hill Tracts (*Charged*)			
	B-(2)—*Pay of establishment.*			
4	Technical staff 1 (130 and less) and special pay (12-8) 3 (48)	*3,420*		
1	Servant 1 (13)	*156*		
	Temporary establishment	..		
	Total ..	*3,576*		
	B-3—Allowances, honoraria, etc.			
	Travelling allowance	*700*		
	House-rent and other allowances	*344*		
	Total ..	*1,044*		
	B-4—Other contingencies.			
	Purchase of books	..		
	Other contingent charges	*100*		
	For rounding ..	*+280*		
	Total B-2—SUPERINTENDENCE	*5,000*		
	Total B—SUPERINTENDENCE	2,71,000		
	Voted ..	2,34,000		
	Charged	*37,000*		

II.—ABSTRACT ACCOUNT.

Numbers 1938-39.	Heads.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.		
	C.—SUBORDINATE AND EXPERT STAFF.			
	C-1—Pay of officers.			
10	Other gazetted officers	62,675		
	Total ..	62,675		
	C-2—Pay of establishment.			
31	Technical staff	51,220		
12	Clerks (100 and less)	9,925		
23	Servants	4,734		
	Total ..	65,879		
	C-3—Allowances, honoraria, etc.			
	Travelling allowance	24,360		
	House rent and other allowances	2,150		
	Total ..	26,510		
	C-4—Contingencies.			
	Purchase of books	1,300		
	Other contingent charges	29,740		
	Total ..	31,040		
		1,86,104		
	For rounding ..	−104		
	Total C—Subordinate and Expert Staff ..	1,86,000		

II.—Abstract Account.

Numbers 1938-39.	Heads.	Budget Estimate, 1938-39.	Revised, Estimate, 1937-38.	Budget Estimate, 1937-38.
	D—EXPERIMENTAL FARMS.			
	D-(a)—Experimental Farms.			
	D-1—Pay of establishment.			
27	Superintendents and Overseers (175 and less) ..	22,000		
2	Technical Staff (140 and less)	680		
9	Clerks (80 and less)	9,860		
29	Servants (13—1—17)	5,104		
	Temporary establishment	1,056		
	Total ..	38,700		
	D-2—Allowances, honoraria, etc.			
	Travelling allowance	1,100		
	House-rent and other allowances	1,210		
	Total ..	2,310		
	D-3—Other contingencies.			
	Purchase of cattle	3,500		
	Feed of cattle	18,500		
	Purchase of seeds, manures, implements, etc.	10,446		
	Rents, rates and taxes	5,500		
	Purchase of books	..		
	Petty construction and repairs	15,000		
	Other contingent charges	1,07,805		
	Total ..	1,60,751		
		2,01,761		
	For rounding ..	+239		
	TOTAL D-(a)—EXPERIMENTAL FARM (Voted)	**2,02,000**		

II.—Abstract Account.

Numbers 1938-39.	Heads.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.		
	D—EXPERIMENTAL FARMS—*contd.*			
	D—(*b*) (For Chittagong Hill Tracts) (charged).			
	D-1—Pay of establishment.			
	Superintendents and Overseers	*120*		
	Temporary establishment	*318*		
	Total ..	*438*		
	D-2—Allowances, honoraria, etc.			
	Travelling allowance	..		
	House-rent and other allowances	*78*		
	Total ..	*78*		
	D-3—Contingencies.			
	Purchase of cattle	*100*		
	Feed of cattle	*40*		
	Purchase of seeds, implements, etc.	*350*		
	Purchase of books	..		
	Rents, rates and taxes	..		
	Petty construction and repairs	*400*		
	Other contingent charges	*6,300*		
	Total ..	*7,190*		
		7,706		
	For rounding ..	*+294*		
	Total D—(*b*) Experimental Farms (*charged*) ..	*8,000*		
	TOTAL D—EXPERIMENTAL FARMS	**2,10,000**		
	Voted ..	**2,02,000**		
	Charged	*8,000*		

II.—Abstract Account.

Heads.	Budget Estimate, 1938-39.	Revised, Estimate, 1937-38.	Budget Estimate, 1937-38.
	Rs.		
E. AGRICULTURAL DEMONSTRATION AND PROPAGANDA INCLUDING PUBLIC EXHIBITION AND FAIRS.			
E-(i) Agricultural Demonstration and propaganda including Public Exhibition and Fairs.			
E-2—Pay of establishment.			
E-3—Allowances, etc.			
E-4—Contingencies.			
Other contingent charges	44,616		
For rounding ..	−116		
Total E-(i) (voted) ..	44,500		
E-(ii) Agricultural Demonstration and propaganda including Public Exhibition and Fairs.			
For Chittagong Hill Tracts (*charged*)			
E-4—Contingencies.			
Other contingent charges	*100*		
Total E-(ii) (*charged*) ..	*100*		
E-(iii) Jute Restriction Propaganda.			
E-2. Pay of Establishment	7,560		
E-3. Allowances, etc.—Travelling allowance	4,440		
E-4. Other contingent charges	61,200		
For rounding ..	+300		
Total E-(iii) (voted) ..	73,500		
E-(iv) Expenses out of the grant from the Central Government for economic development and Improvement of rural areas.			
(*a*) Establishment of seed, paddy and crop demonstration centres :—			
E-1. Pay of officers	..		
E-2. Pay of establishment	..		
E-3. Allowances, honoraria, etc.	..		
E-4. Contingencies	..		
E-5. Grants-in-aid contributions, etc.	..		
Total E-(iv)(*a*) ..	..		
(*b*) Extension of the cattle improvement scheme to more districts—			
E-1. Pay of officers	..		
E-2. Pay of establishment	..		
E-3. Allowances, honoraria, etc.	..		
E-4. Contingencies	..		
E-5. Grants-in-aid, contributions, etc.	..		
.. Total ..	1,50,000		
Total—E-(iv)(*b*) Expenses out of the grant from the Central Government for economic development and improvement of rural areas ..	1,50,000		
Total—E. Agricultural Demonstration and propaganda including Public Exhibition and Fairs	**2,68,100**		
Voted ..	**2,68,000**		
Charged	*100*		

II.—Abstract Account.

Numbers. 1938-39.	Heads.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
	F—AGRICULTURAL EXPERIMENTS AND RESEARCH.			
	Summary.			
	(*a*) Agricultural Experiments and Research	1,58,000		
	(*b*) Expenses out of the grant from the Imperial Council of Agricultural Research	67,000		
	(*c*) Expenses out of the grant from the Indian central jute committee	51,500		
	(*d*) Expenses out of the Government of India grant from Sugar Excise Fund for organisation of Co-operative Societies among cane growers	12,500		
	Total—Agricultural Experiments and Research	2,89,000		
	F. (*a*) *Agricultural Experiments and Research.*			
	F-1—Pay of officers.			
1	Marketing officer (300)	3,600		
	F-2—Pay of establishment.			
2	Inspectors and clerks	2,640		
2	Servants	312		
	Temporary establishment	19,056		
	Total ..	22,008		
	F-3—Allowances, honoraria, etc.			
	Travelling and other allowances	6,100		
	F-4—Contingencies.			
	Purchase of books	200		
	Other contingent charges	1,39,775		
	Total ..	1,39,975		
		1,71,683		
	F-6—*Deduct*—Establishment Charges recovered from other Governments, departments, etc.			
	Deduct—Amount on account of Rice Research scheme transferred to the head "Expenses out of the grant from Imperial Council of Agricultural Research"	14,058		
		1,57,625		
	For rounding (voted)	+375		
	Total—F (*a*) Agricultural Experiments and Research (voted) ..	1,58,000		

II.—ABSTRACT ACCOUNT.

Heads.	Budget Estimate, 1938-39.	Revised, Estimate, 1937-38.	Budget Estimate, 1937-38.
F—AGRICULTURAL EXPERIMENTS AND RESEARCH—*contd.*	Rs.	Rs.	Rs.
F. (*b*) Expenses out of the grant from the Imperial Council of Agricultural Research.			
F-1—Pay of officers	6,895		
F-2—Pay of establishment.			
Temporary establishment	28,600		
F-3—Allowances, honoraria, etc.			
Travelling allowance (voted)	7,900		
House-rent and other allowances	893		
Total ..	8,793		
F-4—Contingencies.			
Purchase of books	375		
Other contingent charges	8,145		
Total ..	8,520		
F-5—Establishment charges payable to other Governments, departments, etc.			
Add—Amount on account of Rice Research scheme transferred from "F (*a*)—Agricultural Experiments and Research"	14,058		
For rounding (voted)	+134		
Total F (*b*)—Expenses out of the grant from the Imperial Council of Agricultural Research (voted)	67,000		
F (*c*)—Expenses out of the grant from the Indian Central Jute Committee			
F-2—Pay of establishment.			
Temporary establishment	30,456		
F-3—Allowances, honoraria, etc.			
Travelling allowance (voted)	13,860		
House rent and other allowances	..		
Total ..	13,860		
F-4—Contingencies.			
Purchase of books	..		
Other contingent charges	7,200		
Total ..	7,200		
	51,516		
For rounding (voted)	—16		
Total F (*c*)—Expenses out of the grant from the Indian Central Jute Committee (voted)	51,500		
F. (*d*) Expenses out of the Government of India grant from Sugar Excise Fund for organisation of Co-operative Societies among cane growers.			
F-2—Pay of establishment	5,016		
F-3—Allowances, etc.—Travelling allowance..	2,310		
F-4—Contingencies.			
Seeds and implements	4,528		
Other contingent charges	360		
For rounding	+286		
Total F (*d*)—Expenses out of the Government of India grant from Sugar Excise Fund for organisation of Co-operative Societies among cane growers	12,500		

II.—ABSTRACT ACCOUNT.

Numbers. 1938-39.	Heads.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
	G—AGRICULTURAL EDUCATION.			
	G-1—Pay of officers	2,700		
	G-2—Pay of establishment	3,090		
	G-3—Allowances, honoraria, etc.	..		
	G-4—Contingencies	32,975		
	Total	38,765		
	For rounding (voted)	—265		
	Total G—Agricultural Education (voted)	38,500		
	H—AGRICULTURAL ENGINEERING.			
	H-1—Pay of officers.			
1	Agriculture Engineer (1,000)	12,000		
	Total	12,000		
	H-2—Pay of establishment.			
3	Technical staff	3,000		
1	Clerk (40—90)	675		
2	Servants (19 and less)	312		
	Temporary establishment	..		
	Total	3,987		
	H-3—Allowances, honoraria, etc.			
	Travelling allowance	2,000		
	Total	2,000		
	H-4—Contingencies.			
	Customs duty on imported stores	..		
	Machinery and equipment	1,500		
	Purchase of books	..		
	Other contingent charges	4,500		
	Total	6,000		
	For rounding	+13		
	Total—H—Agricultural Engineering (voted)	**24,000**		

II.—Abstract Account.

Numbers 1938-39.	Heads.	Budget Estimate, 1938-39.	Revised, Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
	I—BOTANICAL AND OTHER PUBLIC GARDENS.			
	(*a*) ROYAL BOTANICAL AND OTHER PUBLIC GARDENS.			
	I-1—Pay of officers.			
6	Superintendents, Curators and Assistant Curators (1,300 and less)	35,060		
3	Superintendent and Assistant Superintendents of the Zoological Garden (650 and less)	9,400		
	Total ..	44,460		
	I-2—Pay of establishment.			
22	Garden staff (275 and less)	13,550		
12	Clerks and Sub-Assistant Surgeons (225 and less) ..	14,700		
24	Servants (62 and less)	6,070		
	Temporary establishment	..		
	Total ..	34,320		
	I-3—Allowances, honoraria, etc.			
	Travelling allowance .. .. .. { Voted ..	850		
	{ *Charged*	..		
	House-rent and other allowances .. { Voted ..	2,190		
	{ *Charged*	..		
	Cost of passages granted under Superior Civil Service Rules, 1924 (*Charged*)	..		
	Total	3,040		
	ROYAL BOTANICAL AND OTHER PUBLIC GARDENS (carried over)	81,820		

II.—ABSTRACT ACCOUNT.

Heads.	Budget Estimate, 1938-39.	Revised, Estimate, 1937-38.	Budget Estimate, 1937-38.
I—BOTANICAL AND PUBLIC GARDENS—*concld.*			
Brought forward ..	81,820		
I-4—Contract contingencies	60,000		
I-5—Other contingencies.			
Purchase of seeds, implements, etc.	6,300		
Customs duty on imported stores	250		
Purchase of books, etc.	1,000		
Rents, rates and taxes	186		
Other non-contract charges	5,000		
Total ..	12,736		
Total (*a*)—ROYAL BOTANICAL AND OTHER PUBLIC GARDENS	1,54,556		
Voted ..	1,54,556		
Charged	..		
(*b*)—BIRCH HILL AND LEBONG PARKS.			
I-2—Pay of establishment.			
Establishment charges	636		
I-5—Other contingencies	2,000		
Total (*b*) ..	2,636		
(*c*) PABNA GARDEN.			
I-5—Other contingencies	200		
Total C ..	200		
	1,57,392		
For rounding .. { Voted ..	−392		
Charged	..		
TOTAL I—BOTANICAL AND PUBLIC GARDENS	1,57,000		
Voted ..	1,57,000		
Charged	..		

II.—ABSTRACT ACCOUNT.

Heads.	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
J—SPECIAL RURAL UPLIFT SCHEMES.			
J-1—Pay of establishment.			
Temporary establishment	7,560		
Total ..	7,560		
J-2—Allowances, honoraria, etc.			
Travelling allowance	6,840		
Total ..	6,840		
J-3—Contingencies	500		
	14,900		
For rounding (voted)	+100		
TOTAL J—SPECIAL RURAL UPLIFT SCHEMES (VOTED) ..	**15,000**		
K—GRANTS-IN-AID, CONTRIBUTIONS, ETC.			
Grants-in-aid, Contributions, etc.	51,100		
For rounding (Voted)	−100		
Total (Voted) ..	51,000		
For Chittagong Hill Tracts (*Charged*).			
Grants-in-aid, Contributions, etc.	*200*		
Total K ..	**51,200**		
Voted ..	**51,000**		
Charged	*200*		
L—OTHER CHARGES (Divisional seed stores).			
Contingencies.			
Purcahse of seeds, implements, etc.	2,500		
Purchase of books	..		
Rents, rates and taxes	..		
Other contingent charges	2,200		
Total ..	4,700		
For rounding (voted)	+300		
TOTAL—L—OTHER CHARGES (Divisional seed stores (Voted) ..	**5,000**		

II.—ABSTRACT ACCOUNT.

Heads.		Budget Estimate, 1938-39.	Revised, Estimate, 1937-38.	Budget Estimate, 1937-38.
M—WORKS.				
M-1—Original works		..		
1-2—Repairs.				
Repair of the river bank revetment at the Royal Botanic Garden, Sibpur		500		
Other items		..		
For rounding		..		
TOTAL M—WORKS (VOTED)		**500**		
N—CHARGES IN ENGLAND.				
(*a*) *Secretary of State for India.*				
N-1—Leave salaries and deputation pay	Voted	..		
	Charged	..		
N-2—Sterling overseas pay	Voted	..		
	Charged	..		
N-3—Stores for India		..		
N-4—Other charges		..		
	Total (*a*)	..		
	Voted	..		
	Charged	..		
(*b*) *High Commissioner for India.*				
N-1—Leave salaries and deputation pay	Voted	..		
	Charged	*10,240*		
N-2—Sterling overseas pay	Voted	..		
	Charged	*6,960*		
N-3—Stores for India		1,040		
N-4—Other charges		120		
	Total (*b*)	18,360		
	Voted	1,160		
	Charged	*17,200*		
For rounding	Voted	..		
	Charged	..		
TOTAL N—CHARGES IN ENGLAND		18,360		
	Voted	1,160		
	Charged	*17,200*		

Charges on account of Agriculture

(Head of Account:—40—Agriculture)

II.—ABSTRACT ACCOUNT.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
A—AGRICULTURAL DEPARTMENT				
A-1—Pay of officers	Voted ..		1,02,000	1,05,600
	Charged		*39,400*	*45,400*
A-2—Pay of establishment	Voted ..		2,55,750	2,51,785
	Charged		*3,600*	*3,530*
A-3—Allowances, honoraria, etc.	Voted ..		66,250	61,720
	Charged		*6,900*	*7,870*
A-4—Contract contingencies (Voted)			6,700	6,300
A-5—Other contingencies	Voted ..		42,800	42,160
	Charged		*100*	*100*
For rounding	Voted ..		..	+435
	Charged		..	*+600*
Total ..			**5,23,500**	**5,25,500**
	Voted ..		**4,73,500**	**4,68,000**
	Charged		*50,000*	*57,500*

II.—ABSTRACT ACCOUNT—*contd.*

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
B—EXPERIMENTAL FARMS.				
B-1—Pay of officers (Voted)				
B-2—Pay of establishment	Voted ..		33,800	36,156
	Charged		*438*	*438*
B-3—Allowances, honoraria, etc. ..	Voted ..		2,200	2,200
	Charged		*78*	*78*
B-4 —Contingencies	Voted ..		1,46,000	1,48,200
	Charged		*6,884*	*7,085*
For rounding	Voted ..			+444
	Charged			*—1*
Total ..			**1,89,400**	**1,94,600**
Voted ..			**1,82,000**	**1,87,000**
Charged ..			*7,400*	*7,600*
C—AGRICULTURAL EXPERIMENTS.				
C-1—Pay of officers (Voted)			10,000	10,100
C-2—Pay of establishment (Voted)			29,228	28,916
C-3—Allowances, honoraria, etc. (Voted)			10,637	8,180
C-4—Contingencies	Voted ..		18,535	18,345
	Charged		*100*	*100*
C-5—Grants-in-aid, contributions, etc. (Voted)			16,300	14,500
Deduct—Amount on account of Rice Research Scheme transferred to the head "Expenses out of the grant from Imperial Council of Agricultural Research"			13,700	15,407
For rounding (Voted)			..	+366
Total ..			**71,100**	**65,100**
Voted ..			**71,000**	**65,000**
Charged ..			*100*	*100*

II.—ABSTRACT ACCOUNT—*contd.*

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
D—AGRICULTURAL EDUCATION AND RESEARCH.				
D-1—Pay of officers (Voted)			9,500	10,976
D-2—Pay of establishment (Voted)			34,200	34,194
D-3—Allowances, etc. (Voted)			8,900	9,228
D-4—Contingencies (Voted)			15,700	38,170
Add—Amount on account of Rice Research Scheme transferred from "Agricultural Experiments"			13,700	15,407
For rounding (Voted)				+25
Total (Voted) ..			**82,000**	**1,08,000**
E—BOTANICAL AND PUBLIC GARDENS.				
E-1—Pay of officers	Voted ..		39,300	37,250
	Charged		*8,200*	*12,600*
E-2—Pay of establishment (Voted)			31,600	31,030
E-3—Allowances, honoraria, etc.	Voted ..		2,500	2,850
	Charged		*100*	*200*
E-4—Contract contingencies (Voted)			60,000	60,000
E-5—Other contingencies (Voted)			14,900	14,950
E-6—Grants-in-aid, contributions, etc. (Voted)			23,200	23,240
For rounding	Voted ..		..	—320
	Charged		..	..
Total ..			**1,79,800**	**1,81,800**
	Voted ..		**1,71,500**	**1,69,000**
	Charged		*8,300*	*12,800*
F—PUBLIC EXHIBITIONS AND FAIRS.				
F-1—Grants-in-aid, contribution, etc.	Voted ..		2,200	2,250
	Charged		*200*	*200*
Total ..			**2,400**	**2,450**
For rounding	Voted ..		..	+250
	Charged		..	..
Total Public Exhibitions and Fairs			**2,400**	**2,700**
	Voted ..		**2,200**	**2,500**
	Charged		*200*	*200*

II.—ABSTRACT ACCOUNT—*concld.*

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.
G—SPECIAL RURAL UPLIFT SCHEMES.			
G-1—Pay of officers		..	..
G-2—Pay of establishment		7,000	7,560
G-3—Allowances, honoraria, etc.		7,000	6,840
G-4—Other contingencies		..	..
For rounding		..	—400
Total ..		**14,000**	**14,000**
Voted ..		**14,000**	**14,000**
Charged		..	..
H—OTHER CHARGES.			
H-2—Pay of establishment		16,160	9,936
H-3—Allowances, honoraria, etc.		7,040	3,000
H-4—Contingencies		30,800	5,500
For rounding ..		..	+64
Total ..		**54,000**	**18,500**
Voted ..		**54,000**	**18,500**
Charged		..	..
I—WORKS (Voted)		**12,800**	**14,000**
J—CHARGES IN ENGLAND.			
High Commissioner for India.			
J-1—Leave salaries and deputation pay .. .. Voted ..		14,520	17,600
J-1—Leave salaries and deputation pay .. .. *Charged*		*6,000*	*20,960*
J-2—Sterling overseas pay .. .. .. Voted ..		..	..
J-2—Sterling overseas pay .. .. .. *Charged*		*6,000*	*10,320*
J-3—Stores for India		1,840	1,560
J-4—Other charges		1,640	120
For rounding .. .. Voted ..		..	—280
For rounding .. .. *Charged*		..	*—280*
Total ..		**30,000**	**50,000**
Voted ..		**18,000**	**19,000**
Charged		*12,000*	*31,000*
K—LOSS OR GAIN BY EXCHANGE.			
Voted		..	..
Charged		..	..
For rounding .. Voted ..		..	..
For rounding .. *Charged*		..	*—200*
Total Grant No. 21 ..		**11,59,000**	**11,74,000**
Voted ..		**10,81,000**	**10,65,000**
Charged		*78,000*	*1,09,000*

III.—DETAILED ACCOUNT No. 40A.—AGRICULTURAL DEPARTMENT.

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		A—AGRICULTURAL DEPARTMENT.			
		A (*a*) Superintendence.			
A-1—Pay of officers.	1	Director (2,000—50—2,250) (*charged*)		*24,100*	*24,750*
	2	Other gazetted officers			
		Voted 1 (540 and less)		4,100	6,300
		Charged 1 (1,300 and less and special pay Rs. 150 per mensem) ..		13,500	*16,100*
		Total ..		*13,500*	47,150
A-2—Pay of establishment.	28	Clerks (250 and less)		35,850	37,500
	15	Servants (17 and less)		2,600	2,550
		Temporary establishment ..		400	375
		Total ..		38,850	40,425
A-3—Allowances, honoraria, etc.		Travelling allowance— Voted ..		4,000	3,700
		Charged		*4,800*	*4,800*
		Hill allowance		50	50
		House-rent and other allowances— Voted ..		..	..
		Charged		..	..
		Stipends		..	..
		Cost of passages under Superior Civil Services Rules, 1924 (*Charged*)		*1,100*	*1,100*
		Total ..		9,950	9,650
A-4—Contract contingencies.		Contract contingencies		6,700	6,300
A-5—Other contingencies.		Purchase of books		1,300	1,500
		Other contingent charges		500	500
		Total ..		1,800	2,000
		For rounding— Voted ..		..	+225
		Charged		..	*+250*
		Total A—(*a*) Superintendence ..		**99,000**	**1,06,000**
		Voted ..		**55,500**	**59,000**
		Charged		*43,500*	*47,000*

III.—Detailed Account No. 40A.—Agricultural Department—*contd.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		A—AGRICULTURAL DEPARTMENT—*contd.*			
		A (*b*) (1) Other Supervising Staff.			
A-1—Pay of officers	3	Deputy Directors of Agriculture—			
		Voted (1,000 and less) ..		26,000	23,900
		Charged		*1,800*	*4,550*
	12	Other gazetted officers—			
		Voted 10 (1,250 and less) ..		71,900	75,400
		Charged 1 (1,100) ..		..	..
		Leave salaries		..	..
		Total ..		99,700	1,03,850
A-2—Pay of establishment.	147	Technical staff (300 and less) ..		1,70,000	1,65,000
	28	Clerks (125 and less) ..		27,000	26,700
	64	Servants (19 and less) ..		10,400	10,300
		Temporary establishment ..		9,500	9,360
		Total ..		2,16,900	2,11,360
A-3—Allowances, honoraria, etc.		Travelling allowance—			
		Voted ..		54,200	49,200
		Charged		*50*	*1,000*
		House-rent and other allowances ..		8,000	7,900
		Cost of passages granted under Superior Civil Services Rules, 1924 (*Charged*) ..		..	..
		Cost of passage under the Bengal Passage Rules, 1927 (Voted)		..	870
		Total ..		62,250	58,970
A-5—Other contingencies.		Customs duty on imported stores ..		..	..
		Machinery and equipment		1,500	1,500
		Purchase of books		1,500	1,500
		Other contingent charges		38,000	37,160
		Total ..		41,000	40,160
		For rounding—			
		Voted ..		..	+210
		Charged		..	*+50*
		Total A—(*b*) (1) Other Supervising Staff		**4,19,850**	**4,14,600**
		Voted ..		**4,18,000**	**4,09,000**
		Charged		*1,850*	*5,600*

III.—DETAILED ACCOUNT No. 40A.—AGRICULTURAL DEPARTMENT—*concld.*

	Number. 1938-39.	A—Agricultural Department—*concld.*	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		(*For Chittagong Hill Tracts.*)			
		(A) (*b*) (2) OTHER SUPERVISING STAFF.			
		(*Charged.*)			
A-1—Pay of officers		Other gazetted officers ..		..	..
		Total ..		..	..
A-2—Pay of establishment.	4	Technical staff 1 (125 and special pay 12-8), 2 (46 and less).		*3,400*	*3,350*
	1	Servant 1 (15)		*200*	*180*
		Temporary establishment ..		..	..
		Total ..		3,600	3,530
A-3—Allowances, honoraria, etc.		Travelling allowance		*600*	*650*
		House-rent and other allowances ..		*350*	*320*
		Total ..		950	970
A-5—Other contingencies.		Purchase of books		..	..
		Other contingent charges		*100*	*100*
		Total ..		100	100
		For rounding		..	*+300*
		Total A—(*b*) (2) Other Supervising Staff (*Charged*)		*4,650*	*4,900*

III.—DETAILED ACCOUNT NO. 40B.—EXPERIMENTAL FARMS.

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		B—EXPERIMENTAL FARMS.			
		B—(a) Experimental Farms.			
B-2—Pay of establishment.	27	Superintendents and Overseers (195 and less)		21,300	24,000
	9	Clerks (66 and less)		6,300	6,000
	29	Servants (13—1-5—17) ..		5,200	5,100
		Temporary establishment ..		1,000	1,056
		Total ..		**33,800**	**36,156**
B-3—Allowances, honoraria, etc.		Travelling allowance		1,100	1,100
		House-rent and other allowances ..		1,100	1,100
		Total ..		**2,200**	**2,200**
B-6—Other contingencies.		Purchase of cattle		2,000	2,500
		Feed of cattle		18,000	18,000
		Purchase of seeds, manures, implements, etc.		8,800	9,500
		Rents, rates and taxes		5,200	5,500
		Purchase of books		..	..
		Petty construction and repairs		14,000	14,000
		Other contingent charges		98,000	98,700
		Total ..		**1,46,000**	**1,48,200**
		For rounding ..		..	+444
		Total B—(a) Experimental Farms (Voted) ..		**1,82,00**	**1,87,000**
		B (b) (For Chittagong Hill Tracts). *(Charged.)*			
B-2—Pay of establishment.		Superintendents and Overseers ..		*120*	*120*
		Temporary establishment		*318*	*318*
		Total ..		**438**	**438**
B-3—Allowances, honoraria, etc.		Travelling allowance		..	..
		House-rent and other allowances ..		78	*78*
		Total ..		*78*	**78**
B-4—Contingencies		Purchase of cattle		..	..
		Feed of cattle		*35*	*35*
		Purchase of seeds, implements, etc. ..		*300*	*350*
		Purchase of books		..	..
		Rents, rates and taxes		..	..
		Petty construction and repairs		*400*	*400*
		Other contingent charges		*6,149*	*6,300*
		Total ..		**6,884**	**7,085**
		For rounding ..		..	*—1*
		Total B—(b) Experimental Farms *(charged)*		*7,400*	*7,600*
		TOTAL B—EXPERIMENTAL FARMS ..		**1,89,400**	**1,94,600**
		Voted ..		**1,82,000**	**1,87,000**
		Charged ..		*7,400*	*7,600*

III.—DETAILED ACCOUNT No. 40C.—AGRICULTURAL EXPERIMENTS.

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		C—AGRICULTURAL EXPERIMENTS.			
		C (1) *i*—Agricultural Experiments.			
C-1—Pay of officers	1	Other gazetted officers (Voted) ..		10,000	10,100
		Total ..		**10,000**	**10,100**
C-2—Pay of establishment.		Inspectors and clerks ( ) ..		2,640	2,640
		Servants		312	312
		Temporary establishment		18,100	20,072
		Total ..		**21,052**	**23,024**
C-3—Allowances, honoraria, etc.		Travelling and other allowances ..		6,800	5,500
		Total ..		**6,800**	**5,500**
C-4—Other contingencies.		Purchase of books		200	100
		Other contingent charges		16,148	16,185
		Total ..		**16,348**	**16,285**
C-5—Grants-in-aid, contributions, etc.		Contributions and grants		14,500	14,500
		Deduct—Amount on account of Rice Research Scheme transferred to the head "Expenses out of the grant from the Imperial Council of agricultural research"		13,700	15,407
		For rounding (Voted) ..		..	—2
		Total C (1) *i*—Agricultural Experiments (Voted).		**55,000**	**54,000**
		C (1) *ii*—Expenses out of the grant from the Indian Central Jute Committee.			
C-1—Pay of officers		.. .. ..		..	..
		Total ..		..	..
C-2—Pay of establishment.		Temporary establishment		8,176	5,892
		Total ..		**8,176**	**5,892**
C-3—Allowances, honoraria, etc.		Travelling allowance		3,837	2,680
		House-rent and other allowances ..		..	..
		Total ..		**3,837**	**2,680**
C-4—Contingencies		Purchase of books	..	..	..
		Other contingent charges		2,187	2,060
		Total ..		**2,187**	**2,060**
C-5—Grants-in-aid, contributions, etc.		Grant for statistical analysis	..	1,800	..
		For rounding ..		..	+368
		Total C (1) *ii*—Expenses out of the grant from the Indian Central Jute Committee (voted)		**16,000**	**11,000**

III.—DETAILED ACCOUNT NO. 40C.—AGRICULTURAL EXPERIMENTS.

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		C (2)—Agricultural Experiments (*Charged*).	Rs.	Rs.	Rs.
		(*For Chittagong Hill Tracts.*)			
C-2—Pay of establishment.		Inspectors and clerks ..		..	..
		Servants		..	..
		Demonstrators		..	..
		Temporary establishment ..		..	..
		Total ..		..	..
C-3—Allowances, honoraria, etc.	Travelling allowance			..	..
	House-rent and other allowances ..			..	..
		Total ..		..	..
C-4—Contingencies	Purchase of books			..	..
	Contingent charges			*100*	*100*
		Total ..		100	100
C-5—Grants-in-aid, contributions, etc.	Contributions and grants			..	..
	For rounding			..	..
	Total C (2)—Agricultural Experiments (*Charged*)			*100*	*100*
	TOTAL C—AGRICULTURAL EXPERIMENTS			71,100	65,100
		Voted ..		71,000	65,000
		Charged		*100*	*100*

III.—Detailed Account No. 40D—Agricultural Education and Research.

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		D—AGRICULTURAL EDUCATION AND RESEARCH.			
		D(*a*)—Agricultural Schools.			
	1	D-1—Pay of officers ..		3,100	3,676
D-2—Pay of establishment				3,000	3,050
D-3—Allowances, honoraria, etc.				..	..
D-4—Other contingencies				5,900	29,000
		For rounding (Voted)		..	+274
		Total D—Agricultural Schools (Voted) ..		**12,000**	**36,000**
			Rs.	Rs.	Rs.
		D. (*b*)—Expenses out of the grant from the Imperial Council of Agricultural Research.			
D-1—Pay of officers		Pay of officers		6,400	7,300
		Total ..		**6,400**	**7,300**
D-2—Pay of establishment.		Temporary establishment		31,200	31,144
		Total ..		**31,200**	**31,144**
D-3—Allowances, honoraria, etc.		Travelling allowance (voted)		8,500	9,228
		House-rent and other allowances ..		400	..
		Total ..		**8,900**	**9,228**
D-4—Contingencies		Purchase of books		600	675
		Other contingent charges		9,200	8,495
		Total ..		**9,800**	**9,170**
		Add—Amount on account of Rice Research Scheme transferred from "Agricultural Experiments"		13,700	+15,407
		For rounding (Voted)		..	—249
		Total D (*b*)—Expenses out of the grant from the Imperial Council of Agricultural Research (Voted)		**70,000**	**72,000**
		TOTAL D—AGRICULTURAL EDUCATION AND RESEARCH (Voted) ..		**82,000**	**1,08,000**

III.—Detailed Account No. 40E—Botanical and Public Gardens.

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		E—BOTANICAL AND PUBLIC GARDENS.			
		(*a*) **Royal Botanical and other Public Gardens.**			
E-1—Pay of officers	6	Superintendents, Curators and Assistant Curators—			
		Voted—4(680 and less) ..		30,000	28,000
		Charged—1(1,050) ..		*8,200*	*12,600*
	3	Superintendent and Assistant Superintendents of the Zoological Garden (400 and less) ..		9,300	9,250
		Total ..		**47,500**	**49,850**
E-2—Pay of establishment.	22	Garden staff (170 and less) ..		13,300	12,100
	12	Clerks and Sub-Assistant Surgeons (125 and less)		11,700	11,300
	24	Servants (62 and less)		6,000	7,000
		Temporary establishment		..	..
		Total ..		**31,000**	**30,400**
E-3—Allowances, honoraria, etc.		Travelling allowance—			
		Voted ..		400	850
		Charged ..		*100*	*200*
		House-rent and other allowances—			
		Voted ..		2,100	2,000
		Charged ..		..	..
		Cost of passages granted under Superior Civil Services Rules, 1924 (*Charged*) ..		..	..
		Total ..		**2,600**	**3,050**
		Carried over ..		81,100	83,300

III.—Detailed Accounts Nos. 40E—Botanical and Public Gardens and 40F—Public Exhibitions and Fairs.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
	E—BOTANICAL AND PUBLIC GARDENS.	Rs.	Rs.	Rs.
	Brought forward		81,100	83,300
E-4—Contract contingencies.	Contract contingencies		60,000	60,000
E-5—Other contingencies.	Purchase of seeds, implements, etc. ..		6,300	6,300
	Customs duty on imported stores ..		200	250
	Purchase of books, etc.		1,000	1,000
	Rents, rates and taxes		200	200
	Other non-contract charges		5,000	5,000
	Total ..		**12,700**	**12,750**
E-6—Grants-in-aid, contribution, etc.	Contribution and grants to Zoological Garden and Agri-Horticultural Society and Darjeeling Municipality		23,200	23,240
	Total (*a*) Royal Botanical and other Public Gardens		**1,77,000**	**1,79,290**
	Voted ..		**1,68,700**	**1,66,490**
	Charged ..		*8,300*	*12,800*
	(*b*) **Birch Hill and Lebong Parks.**			
	E-2—Pay of establishment—Establishment charges		600	630
	E-5—Other contingencies		2,000	2,000
	(*b*) **Total** ..		**2,600**	**2,630**
	(*c*) **Pabna Garden.**			
	E-5—Other contingencies		200	200
	For rounding—			
	Voted ..		..	−320
	Charged ..		..	..
	TOTAL E—BOTANICAL AND PUBLIC GARDENS		**1,79,800**	**1,81,800**
	Voted ..		**1,71,500**	**1,69,000**
	Charged ..		*8,300*	*12,800*
	F—PUBLIC EXHIBITIONS AND FAIRS.			
F-7—Grants-in-aid, contributions, etc.	Contributions and grants and other charges (Voted)		2,200	2,250
	For rounding ..		..	+250
	Total ..		**2,200**	**2,500**
	For Chittagong Hill Tracts.			
	(*Charged.*)			
F-7—Grants-in-aid, contributions, etc.	Contributions and grants (*Charged*) ..		*200*	*200*
	For rounding ..		..	..
	TOTAL F—PUBLIC EXHIBITIONS AND FAIRS		2,400	2,700
	Voted ..		**2,200**	**2,500**
	Charged ..		*200*	*200*

III.—Detailed Account No. 40G.—Special rural uplift schemes.

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
	..	**G—SPECIAL RURAL UPLIFT SCHEMES.**			
G-2—Pay of establishment.		Temporary establishment		7,000	7,560
		Total ..		**7,000**	**7,560**
G-3—Allowances honoraria, etc.		Travelling allowance .. Voted ..		7,000	6,840
		Charged ..		..	..
		Total ..		**7,000**	**6,840**
		For rounding (Voted) ..		..	—400
		TOTAL(G)—SPECIAL RURAL UPLIFT SCHEMES (Voted)		**14,000**	**14,000**

III—Detailed Account No. 40H—Other Charges.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
	H—OTHER CHARGES.			
	H (a)—Divisional seed stores.			
H-2—Pay of establishment.	Clerks			..
	Servants			..
	Temporary establishment			..
	Total ..			..
H-3—Allowances, honoraria, etc.	Travelling allowance			..
	House-rent and other allowances ..			..
	Total ..			..
H-4—Contingencies	Purchase of seeds, implements, etc. ..		2,500	3,500
	Purchase of books		..	..
	Rents, rates and taxes		..	..
	Other contingent charges		2,200	2,000
	Total ..		**4,700**	**5,500**
	For rounding (Voted)		..	..
	Total H (a)—Divisional seed stores (voted)		**4,700**	**5,500**
	H (b)—Miscellaneous jute restriction propaganda.			
H-2—Pay of establishment.	Pay of establishment		16,160	9,936
H-3—Allowances, honoraria, etc.	Travelling allowance		7,040	3,000
H-4—Contingencies	Other contingent charges		26,100	..
	For rounding (Voted)		..	+64
	Total H (b)—Miscellaneous jute restriction propaganda (Voted)		**49,300**	**13,000**
	TOTAL H—OTHER CHARGES (VOTED)		**54,000**	**18,500**

III.—Detailed Accounts Nos. 40, I, J and K.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget, Estimate, 1937-38.
		Rs.	Rs.	Rs.
I.—WORKS.				
I-1—Original works			9,800	9,100
I-2—Repairs—				
Repair of the river bank revetment at the Royal Botanic Garden, Sibpur			3,000	5,300
Other items			..	..
For rounding			..	**—400**
TOTAL I—WORKS (VOTED) ..			**12,800**	**14,000**
J—CHARGES IN ENGLAND.				
High Commissioner for India—				
J-1—Leave and deputation salaries	Voted ..		14,520	17,600
	Charged		*6,000*	*20,960*
J-2—Overseas pay	Voted ..		..	..
	Charged		*6,000*	*10,320*
J-3—Stores for India			1,840	1,560
J-4—Other charges			1,640	120
For rounding	Voted ..		..	—280
	Charged		..	*—280*
TOTAL J—CHARGES IN ENGLAND ..			**30,000**	**50,000**
	Voted ..		**18,000**	**19,000**
	Charged		*12,000*	*31,000*
K—LOSS OR GAIN BY EXCHANGE.				
(a) Loss or gain by Exchange on sterling expenditure on stores.	Voted ..		..	..
	Charged		..	..
(b) Loss or gain by Exchange on sterling expenditure on stores.	Voted ..		..	..
	Charged		..	..
TOTAL K—LOSS OR GAIN BY EXCHANGE ..			..	..

GRANT No. 24

Charges on account of Veterinary

Head of Account:—41—Veterinary

Voted Rs. 5,05,000 *Charged Rs. 54,000*

Total Rs. 5,59,000

II—Abstract Account.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget, Estimate, 1937-38.
		Rs.	Rs.	Rs.
ABSTRACT ACCOUNT.				
A—Superintendence.				
A-1—Pay of officers	Voted ..	15,380	11,200	10,700
	Charged	*6,000*	*18,000*	*12,000*
A-2—Pay of establishment	Voted ..	15,008	13,410	13,456
	Charged	..	..	..
A-3—Allowances, honoraria, etc.	Voted ..	5,068	1,500	2,200
	Charged	*1,600*	*3,000*	*2,700*
A-4—Contingencies (Voted)		5,950	1,890	1,840
A-5—Grants-in-aid, contributions		81,000	81,000	81,000
For rounding	Voted ..	−406	..	−196
	Charged	*+400*	..	*+300*
Total A		**1,30,000**	**1,30,000**	**1,24,000**
	Voted ..	**1,22,000**	**1,09,000**	**1,09,000**
	Charged	*8,000*	*21,000*	*15,000*
B—Veterinary Instructions.				
B-1—Pay of officers	Voted ..	33,000	37,000	38,400
	Charged	*19,200*	*7,800*	*8,000*
B-2—Pay of establishment (Voted)		29,080	27,800	27,100
B-3—Allowances, honoraria, etc.	Voted ..	3,392	2,900	2,816
	Charged	*2,220*	*1,700*	*4,180*
B-4—Contingencies (Voted)		60,065	57,300	63,876
For rounding	Voted ..	+463	..	−192
	Charged	*+80*	..	*−180*
Total B		**1,47,500**	**1,34,500**	**1,44,000**
	Voted ..	**1,26,000**	**1,25,000**	**1,32,000**
	Charged	*21,500*	*9,500*	*12,000*

II.—ABSTRACT ACCOUNT—*concld.*

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.
C—Subordinate Establishment.			
C-2—Pay of establishment (Voted)	63,887	61,300	62,300
C-3—Allowances, honoraria, etc. (Voted)	16,904	14,800	15,080
C-4—Contingencies (Voted)	900	900	900
For rounding (Voted)	+309	..	−280
Total C	**82,000**	**77,000**	**78,000**
Voted	82,000	77,000	78,000
D—Hospitals and Dispensaries.			
D-1—Pay of officers — Voted	13,528	12,912	12,408
D-1—Pay of officers — *Charged*	..	..	..
D-2—Pay of establishment — Voted	1,16,384	1,10,056	1,11,256
D-2—Pay of establishment — *Charged*	*2,700*	*2,100*	*2,328*
D-3—Allowances, honoraria, etc. — Voted	18,761	18,412	17,589
D-3—Allowances, honoraria, etc. — *Charged*	*2,208*	*1,600*	*1,632*
D-4—Contingencies — Voted	23,660	21,820	21,820
D-4—Contingencies — *Charged*	*1,270*	*1,000*	*960*
D-5—Grants-in-aid, contributions, etc.	600	200	200
For rounding — Voted	+67	..	−273
For rounding — *Charged*	*−178*	..	*+80*
Total—D	**1,79,000**	**1,68,100**	**1,68,000**
Voted	**1,73,000**	**1,63,400**	**1,63,000**
Charged	*6,000*	*4,700*	*5,000*
E—Breeding Operations	..	..	..
F—Prizes	**1,000**	**1,000**	**1,000**
G—Other charges	..	..	..
H—Works (Voted)	..	..	..
I—Charges in England	..	..	..
High Commissioner for India.			
I-1—Leave salaries and deputation pay — Voted	..	..	..
I-1—Leave salaries and deputation pay — *Charged*	*11,920*	*13,800*	*21,760*
I-2—Sterling Overseas pay — Voted	..	..	..
I-2—Sterling Overseas pay — *Charged*	*6,400*	*7,000*	*4,800*
I-3—Stores for India — Voted	720	600	720
I-3—Stores for India — *Charged*	..	..	..
I-4—Other charges (Voted)	..	..	..
For rounding — Voted	+280	..	+280
For rounding — *Charged*	*+180*	..	*+440*
Total I	**19,500**	**21,400**	**28,000**
Voted	**1,000**	**600**	**1,000**
Charged	*18,500*	*20,800*	*27,000*
J—Loss or gain by exchange — Voted	..	..	..
J—Loss or gain by exchange — *Charged*	..	..	..
For rounding — Voted	..	..	..
For rounding — *Charged*	..	..	..
Total Grant No. 24	**5,59,000**	**5,32,000**	**5,43,000**
Voted	**5,05,000**	**4,76,000**	**4,84,000**
Charged	*54,000*	*56,000*	*59,000*

III—Detailed Account No. 41A.—Superintendence.

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		A—Superintendence.			
A-1—Pay of officers	5	Superintendent, Director and Assistant Directors. Voted .. 2 (570 and less)	15,380	11,200	10,700
		Superintendent, Director and Assistant Directors. *Charged* 1 (1,500)	*6,000*	*18,000*	*12,000*
		Total ..	21,380	29,200	22,700
A-2—Pay of establishment.	18	Clerks (200 and less) ..	13,040	12,000	12,000
	11	Servants (22 and less) ..	1,768	1,210	1,300
		Temporary establishment ..	200	200	156
		Total ..	15,008	13,410	13,456
A-3—Allowances, honoraria, etc.		Travelling allowance .. Voted ..	4,840	1,400	2,100
		Travelling allowance .. *Charged*	*1,200*	*2,100*	*1,200*
		House-rent and other allowances Voted ..	228	100	100
		House-rent and other allowances *Charged*	*400*	..	*600*
		Cost of passages granted under Superior Civil Services Rules, 1924 (*Charged*) ..	..	*900*	*900*
		Total ..	6,668	4,500	4,900
A-4—Contingencies		Purchase of books	850	150	100
		Rents, rates and taxes	440	40	40
		Other contingent charges	4,660	1,700	1,700
		Total ..	5,950	1,890	1,840
A-5—Grants-in-aid, contributions, etc.		Grant to C. S. P. C. A.	81,000	81,000	81,000
		Total ..	1,30,006	1,30,000	1,23,896
		For rounding Voted ..	−406	..	−196
		For rounding *Charged*	*+400*	..	*+300*
		Total A—Superintendence ..	**1,30,000**	**1,30,000**	**1,24,000**
		Voted ..	**1,22,000**	**1,09,000**	**1,09,000**
		Charged	*8,000*	*21,000*	*15,000*

Detailed Account No. 41B—Veterinary Instruction.

	Number. 1938-39.			Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
				Rs.	Rs.	Rs.
		B—Veterinary Instruction.				
B-1—Pay of officers	9	Principal and other teaching staff.	Voted .. (750 and less)	33,000	37,000	38,400
			Charged (1,250—1,500 and special pay 100).	*19,200*	*7,800*	*8,000*
		Total ..		52,200	44,800	46,400
B-2—Pay of establishment.	12	Technical staff (80 and less) ..		7,500	7,000	6,400
	12	Clerks (200 and less)		13,380	12,700	12,600
	18	Servants (19 and less) ..		4,000	3,900	4,000
	9	Constables		4,200	4,200	4,100
		Total		29,080	27,800	27,100
B-3—Allowances, honoraria, etc.		Travelling allowances	Voted ..	1,300	1,100	1,000
			Charged	*1,470*	*900*	*750*
		House-rent and other allowances	Voted	2,092	1,800	1,816
			Charged	*750*	*800*	*750*
		Cost of passages granted under Superior Civil Services Rules, 1924 (*Charged*) ..		..	..	*2,680*
		Total ..		5,612	4,600	6,996
B-4—Contingencies		Medical and surgical requisites		5,300	5,000	6,000
		Purchase and keep of cattle		9,777	8,200	9,000
		Stipends and prizes		1,400	1,400	1,400
		Customs duty on imported stores ..		200	200	200
		Purchase of books, etc.		600	600	600
		Rents, rates and taxes		9,576	9,600	9,576
		Other contingent charges		33,212	32,300	37,100
		Total ..		60,065	57,300	63,876
		For rounding ..	Voted ..	+463	..	—192
			Charged	*+80*	..	*—180*
		Total B—Veterinary Instruction ..		**1,47,500**	**1,34,500**	**1,44,000**
		Voted ..		**1,26,000**	**1,25,000**	**1,32,000**
		Charged		*21,500*	*9,500*	*12,000*

III.—Detailed Account No. 41C—Subordinate Establishment.

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		C—Subordinate Establishment.			
		(i) Glanders and College Staff.			
C-2—Pay of establishment.	10	Veterinary and Court Inspectors for College (225 and less) ..	19,490	21,800	21,400
	2	Veterinary Assistants, and Junior Hospital Surgeons for College (100 and less)	3,360	1,500	1,000
	..	Veterinary Assistants (Leave Reserve)	..	..	..
		Total ..	22,850	23,300	22,400
C-3—Allowances, honoraria, etc.		Travelling allowance	200	200	200
		House-rent and other allowances ..	480	500	480
		Total ..	680	700	680
		For rounding (Voted) ..	+470	..	−80
		Total (i)—Glanders and College Staff ..	24,000	24,000	23,000
	Number. 1938-39.	*(ii) Other Establishment.*			
C-2—Pay of establishment.	8	Veterinary Inspectors (225 and less)	18,453	20,200	18,500
	24	Veterinary Assistants and Junior Hospital Surgeons (90 and less)	18,000	13,400	17,000
	20	Servants (16 and less) ..	3,108	2,900	2,900
		Temporary Establishment ..	1,476	1,500	1,500
		Total ..	41,037	38,000	39,900
C-3—Allowances, honoraria, etc.	..	Travelling allowance	12,440	11,100	11,400
		House-rent and other allowances ..	3,784	3,000	3,000
		Total ..	16,224	14,100	14,400
C-4—Contingencies		Purchase of books	..	..	..
		Rents, rates and taxes	700	700	700
		Other contingent charges	200	200	200
		Total ..	900	900	900
		For rounding (Voted) ..	−161	..	−200
		Total (ii)—Other Establishment (Voted) ..	58,000	53,000	55,000
		Total C—Subordinate Establishment (Voted)	**82,000**	**77,000**	**78,000**

III—Detailed Account No. 41D—Hospitals and Dispensaries.

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		D—Hospitals and Dispensaries.			
		(a) Hospitals and Dispensaries.			
D-1—Pay of officers	1	Superintendent, Veterinary Vaccine Section (Voted) (575 and special pay at Rs. 100 per month) ..	8,350	8,100	8,100
		Total ..	8,350	8,100	8,100
D-2—Pay of establishment.	121	Veterinary Inspectors and Assistants (110 and less)	1,12,270	1,07,500	1,09,100
	2	Clerk, etc.	735	500	700
	6	Servants 1 (15), 1 (14), 2 (13) ..	1,223	700	700
		Temporary establishment ..	1,400	600	..
		Total ..	1,15,628	1,09,300	1,10,500
D-3—Allowances, honoraria, etc.	Travelling allowances		1,700	1,700	1,700
	House-rent and other allowances ..		14,332	14,000	13,177
		Total ..	16,032	15,700	14,877
D-4—Contingencies	Medical and surgical requisites and other charges		17,290	17,000	17,000
	Purchase of books		..	..	..
	Other contingent charges		6,250	4,700	4,700
		Total ..	23,540	21,700	21,700
D-5—Grants-in-aid, contributions, etc.	Grants-in-aid, etc.		600	200	200
		For rounding (Voted) ..	−150	..	−377
		Total (a)—Hospitals and Dispensaries (Voted)	**1,64,000**	**1,55,000**	**1,55,000**
(b) Expenses out of the grant from the Imperial Council of Agricultural Research.					
D-1—Pay of officers			5,178	4,812	4,308
D-2—Pay of establishment			756	756	756
D-3—Allowances, honoraria, etc.			2,729	2,712	2,712
D-4—Contingencies			120	120	120
		For rounding ..	+217	..	+104
		Total (b) (Voted) ..	**9,000**	**8,400**	**8,000**
Total D—Hospitals and Dispensaries (Voted) ..			**1,73,000**	**1,63,400**	**1,63,000**

III.—Detailed Account No. 41D—Hospitals and Dispensaries.—*concld.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		(c) (*For Chittagong Hill Tracts.*)			
		(*Charged.*)			
D-2—Pay of establishment.	1	Veterinary Inspector and Assistants (90 and less).	*2,200*	*1,725*	*1,920*
	1	Servant (17)	*500*	*375*	*408*
		Total ..	*2,700*	*2,100*	*2,328*
D-3—Allowances, honoraria, etc.		Travelling allowance	*1,580*	*1,200*	*1,220*
		House-rent and other allowances ..	*628*	*400*	*412*
		Total ..	*2,208*	*1,600*	*1,632*
D-4—Contingencies		Medical and surgical requisites ..	*1,000*	*800*	*780*
		Purchase of books	..	..	..
		Other contingent charges	*270*	*200*	*180*
		Total ..	*1,270*	*1,000*	*960*
		For rounding (*Charged*)	*−178*	..	*+80*
		Total (D) Hospitals and Dispensaries (*Charged*)	**6,000**	**4,700**	**5,000**
		Total (D) Hospitals and Dispensaries ..	**1,79,000**	**1,68,100**	**1,68,000**
		Voted ..	**1,73,000**	**1,63,400**	**1,63,000**
		Charged ..	*6,000*	*4,700*	*5,000*

III.—Detailed Accounts Nos. 41I and J.

			Rs.	Rs.	Rs.
I—Charges in England.					
Leave and Deputation salaries		Voted ..	..	..	..
		Charged	*11,920*	*13,800*	*21,760*
Sterling Overseas pay		Voted ..	..	..	..
		Charged	*6,400*	*7,000*	*4,800*
Stores for India		Voted ..	720	600	720
		Charged	..	..	..
Other charges			..	..	..
	For rounding	Voted ..	+280	..	+280
		Charged	*+180*	..	*+440*
	Total I ..		**19,500**	**21,400**	**28,000**
	Voted ..		**1,000**	**600**	**1,000**
	Charged		*18,500*	*20,800*	*27,000*
J—Loss or gain by Exchange.					
Details.					
(*a*) Loss or gain by Exchange on sterling expenditure on stores.		Voted ..	..	..	..
		Charged	..	..	..
(*b*) Loss or gain by Exchange on English Transactions other than stores.		Voted ..	..	..	..
		Charged	..	..	..
Total J ..		**Voted** ..	..	..	..
		Charged	..	..	..

GRANT No. 25

Charges on account of Co-operative Credit

(Head of Account:—42—Co-operation)

Voted Rs. 14,63,000 *Charged Rs. 11,000*

Total Rs. 14,74,000

II—Abstract Account.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
A—Superintendence.				
A-1—Pay of officers	Voted ..	1,23,000	82,600	1,01,800
	Charged	*8,980*	..	*11,000*
A-2—Pay of establishment		7,51,956	6,47,800	7,20,212
A-3—Allowances, honoraria, etc. ..	Voted ..	2,01,332	1,60,400	1,93,168
	Charged	*2,000*	..	*2,000*
A-4—Other contingencies		44,560	30,200	37,520
For rounding ..	Voted ..	+152	..	+300
	Charged	*+20*	..	..
Total ..		**11,32,000**	**9,21,000**	**10,66,000**
	Voted ..	**11,21,000**	**9,21,000**	**10,53,000**
	Charged	*11,000*	..	*13,000*
For Chittagong Hill Tracts.				
A-1—Pay of establishment (*Charged*)		..	..	..
A-2—Allowances, honoraria, etc. (*Charged*)		..	..	..
A-3—Contingencies (*Charged*)		..	..	..
For rounding (*Charged*) ..		..	..	..
Total Chittagong Hill Tracts		..	..	..
Total A—Superintendence ..	**Voted** ..	**11,21,000**	**9,21,000**	**11,53,000**
	Charged	*11,000*	..	*13,000*
B—Grants-in-aid	**Voted** ..	**2,11,100**	**2,12,000**	**2,12,200**
	Charged	..	..	..
C—Other charges (Voted)		**1,30,400**	**1,02,000**	**1,15,500**
D—Charges in England		..	..	..
E—Loss or gain by exchange		..	..	..
For rounding ..	**Voted** ..	**+500**	..	**+300**
	Charged	..	..	..
Total Grant No. 25 ..		**14,74,000**	**12,35,000**	**13,94,000**
	Voted ..	**14,63,000**	**12,35,000**	**13,81,000**
	Charged	*11,000*	..	*13,000*

III.—Detailed Account No. 42A.—Superintendence.

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		A—Superintendence—*contd.*			
A-1—Pay of officers	1	Registrar (Voted) (1,100—100-2—1,300).	15,600	15,600	15,600
	14	Other gazetted officers { Voted ..	97,100	67,000	67,000
		Other gazetted officers { *Charged*	*8,980*	..	*11,000*
		Temporary officers (Voted) ..	..	..	19,200
		Lump provision for deputation of two officers of the Co-operative Department to Denmark and other countries to study the practical working of the Co-operative movement.	6,000	..	..
		Leave salaries	4,300	..	..
		Total ..	1,31,980	82,600	1,12,800
A-2—ay of establishment.	308	Inspectors and Auditors (400 and less).	5,61,800	4,84,200	4,56,800
	48	Clerks (300 and less)	67,320	54,000	54,700
	339	Servants	69,496	59,000	57,912
		Boat and steam-launch establishment ..	3,800	3,600	3,800
		Temporary establishment	47,000	47,000	1,47,000
		Leave salaries	2,540	..	..
		Total ..	7,51,956	6,47,800	7,20,212
A-3—Allowances, honoraria, etc.		Travelling allowance { Voted ..	1,99,832	1,59,000	1,91,668
		Travelling allowance { *Charged*	*2,000*	..	*2,000*
		Hill allowance	..	..	..
		House-rent and other allowances ..	1,500	1,400	1,500
		Total ..	2,03,332	1,60,400	1,95,168
		Carried over ..	10,87,268	8,90,800	10,28,180

III.—Detailed Accounts Nos. 42A, B and C—Superintendence.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.
A—Superintendence—*concld.*			
Brought forward ..	10,87,268	8,90,800	10,28,180
A-4—Contingencies.			
Purchase of books, etc. ..	400	300	400
Rents, rates and taxes ..	7,200	2,400	5,600
Other contingent charges ..	36,960	27,500	31,520
Total ..	44,560	30,200	37,520
For rounding .. Voted ..	+152	..	+300
For rounding .. *Charged*	*+20*	..	..
Total A—Superintendence ..	**11,32,000**	**9,21,000**	**10,66,000**
Voted ..	**11,21,000**	**9,21,000**	**10,53,000**
Charged ..	*11,000*	..	*13,000*
B—Grants-in-aid.			
Grants to co-operative societies .. Voted ..	2,11,100	2,12,000	2,12,200
Grants to co-operative societies .. *Charged*	..	..	..
C—Other charges.			
(*i*) *Expenditure in connection with the schemes for the development of handloom industry.*			
C-1—Pay of officers	3,000	..	3,000
C-2—Pay of establishment ..	20,700	19,000	23,040
C-3—Allowances, honoraria, etc. ..	7,600	5,000	7,500
C-4—Contingencies ..	6,400	3,000	6,000
C-5—Grants-in-aid, contributions, etc. ..	25,000	75,000	75,695
For rounding (voted)	+300	..	+265
Total Carried over ..	63,000	1,02,000	1,15,500

III—Detailed Accounts Nos. 42A, B and C—Superintendence.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.
C—Other charges—*concld.*			
Brought forward ..	63,000	1,02,000	1,15,500
(*ii*) *Expenses out of the grant from Central Government for Economic Development and improvement of rural areas—Co-operative Training and Education.*			
C-1—Pay of officers	2,950	..	..
C-2—Pay of establishment	30,183	..	..
C-3—Allowances, honoraria, etc.	17,420	..	..
C-4—Contingencies	7,404	..	..
For rounding (voted)	+43	..	..
Total ..	58,000	..	..
(*iii*) *Expenses out of the Government of India's grant from Sugar Excise Fund for organisation of Co-operative Societies among cane growers.*			
C-1—Pay of officers	..	..	..
C-2—Pay of establishment	4,862	..	..
C-3—Allowances, honoraria, etc.	1,320	..	..
C-4—Contingencies	440	..	..
C-5—Grants-in-aid	2,776	..	..
For rounding (voted)	+2	..	..
	9,400	..	..
Total C—Other charges	1,30,400	1,02,000	1,15,500

III—DETAILED ACCOUNTS NOS. 42A, B, C, D AND F.—SUPERINTENDENCE.

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		A—Superintendence.			
		FOR CHITTAGONG HILL TRACTS.			
A-1—Pay of establishment.	..	Inspectors and Auditors (170 and less)	..	..	..
		Servants ..	..	..	..
		Temporary establishment ..	..	..	..
		Total ..	..	..	..
A-2—Allowances honoraria, etc.	..	Travelling allowance ..	..	..	..
		Hill allowances ..	..	..	..
		House-rent and other allowances	..	..	..
		Total ..	..	..	..
A-3—Contingencies		Purchase of books, etc.	..	..	..
		Rents, rates and taxes	..	..	..
		Other contingent charges	..	..	..
		Total ..	..	..	..
		For rounding ..	..	..	..
		TOTAL—CHITTAGONG HILL TRACTS (*Charged*)	..	..	..
B—Grants-in-aid		(*a*) Grants-in-aid	..	..	..
		(*b*) For Chittagong Hill Tracts	..	..	..
C—Other charges		.. ..	..	..	..
D—Charges in England		Leave and deputation salaries — Voted ..	..	..	..
		— *Charged*	..	..	..
		Overseas pay — Voted ..	..	..	..
		— *Charged*	..	..	..
		Cost of stores	..	..	..
		Other charges	..	..	..
		For rounding — Voted	..	..	..
		— *Charged*	..	..	..
		Total — Voted ..	..	..	..
		— *Charged*	..	..	..
F—Loss or gain by exchange.		(*a*) Loss or gain by exchange on sterling expenditure on stores. — Voted ..	..	..	..
		— *Charged*	..	..	..
		(*b*) Loss or gain by exchange on English transactions other than stores. — Voted ..	..	..	..
		— *Charged*	..	..	..
		Total — Voted	..	..	..
		— *Charged*	..	..	..

GRANT No. 26

Industries—Industries

(Head of Account:—43—Industries—Industries)

Voted Rs. 15,61,000 *Charged Rs. 1,000*

Total Rs. 15,62,000

II—Abstract Account.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
A—INDUSTRIES.				
A-1—Pay of officers	Voted ..	4,52,574	2,23,400	2,28,400
	Charged ..	..	*5,200*	*5,154*
A-2—Pay of establishment	Voted ..	4,95,017	3,00,200	3,04,539
	Charged ..	..	..	..
A-3—Allowances, honoraria, etc.	Voted ..	44,958	41,100	43,805
	Charged ..	..	..	..
A-4—Contract contingencies	Voted ..	10,492	7,700	7,744
	Charged ..	..	..	..
A-5—Other contingencies	Voted ..	2,28,792	2,79,300	2,90,951
	Charged ..	..	..	..
A-6—Scholarships	Voted ..	45,100	42,000	40,600
	Charged ..	..	..	..
A-7—Grants-in-aid	Voted ..	2,58,350	2,35,100	2,45,450
	Charged ..	..	..	..
A-8—Miscellaneous	Voted ..	13,600	13,200	13,600
	Charged ..	*1,000*	*800*	*700*
A-9—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc. (Voted)		..	..	4,500
For rounding ..	Voted ..	−883	..	−189
	Charged ..	..	..	*−154*
Total A—Industries ..		**15,49,000**	**11,48,000**	**11,76,100**
	Voted ..	**15,48,000**	**11,42,000**	**11,70,400**
	Charged ..	*1,000*	*6,000*	*5,700*

II.—Abstract Account No. 43A.—Industries—*concld.*

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
B—CINCHONA PLANTATIONS.				
B-1—Pay of officers	Voted ..	..	28,500	26,653
	Charged ..	..	*21,000*	*21,500*
B-2—Pay of establishment	Voted ..	..	23,000	23,860
	Charged ..	..	..	..
B-3—Allowances, honoraria, etc.	Voted ..	..	4,800	3,680
	Charged ..	..	*5,000*	*3,100*
B-4—Contingencies	Voted ..	..	3,41,700	3,56,512
	Charged ..	..	..	..
B-5—*Add*—Establishment charges payable to other Governments, etc.		..	..	..
For rounding	Voted ..	..	..	−5
	Charged ..	..	..	*−300*
Total B—Cinchona Plantations	..	..	**4,24,000**	**4,35,000**
	Voted ..	..	**3,98,000**	**4,10,700**
	Charged ..	..	*26,000*	*24,300*
C—FISHERIES.				
C-1—Pay of officers	Voted ..	6,300	2,310	8,000
	Charged ..	..	..	..
C-2—Pay of establishment	Voted ..	1,044	348	464
	Charged ..	..	..	..
C-3—Allowances, honoraria, etc.	Voted ..	1,656	552	736
	Charged ..	..	..	..
C-4—Contingencies	Voted ..	1,125	790	500
	Charged ..	..	..	..
For rounding ..	Voted ..	−125	..	..
	Charged ..	..	..	..
Total C—Fisheries ..	..	**10,000**	**4,000**	**9,700**
D—Works	..	**2,950**	**20,400**	**14,000**
E—Charges in England	**Voted** ..	**200**	**3,600**	**8,720**
	Charged ..	..	*18,000*	*25,040*
F—Loss or gain by exchange ..	**Voted** ..	..	..	..
	Charged ..	..	..	..
For rounding ..	**Voted** ..	**—150**	..	**+480**
	Charged ..	..	..	*−40*
Total Grant No. 26	..	**15,62,000**	**16,18,000**	**16,69,000**
	Voted ..	**15,61,000**	**15,68,000**	**16,14,000**
	Charged ..	*1,000*	*50,000*	*55,000*

III.—Detailed Account No. 43A—Industries.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
INDUSTRIES.				
Summary.				
(1) Direction	**Voted** ..	**1,37,000**	**1,24,400**	**1,30,800**
	Charged	..	*5,200*	*5,000*
(2) Industrial Education	**Voted** ..	**7,79,000**	**5,61,400**	**5,72,400**
	Charged	*1,000*	*800*	*700*
(3) Industrial development	**Voted** ..	**6,32,000**	**4,56,200**	**4,67,200**
	Charged	..	..	..
Total—Industries		**15,49,000**	**11,48,000**	**11,76,100**
	Voted ..	**15,48,000**	**11,42,000**	**11,70,400**
	Charged	*1,000*	*6,000*	*5,700*

III.—DETAILED ACCOUNT NO. 43A—INDUSTRIES.—*contd.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		(1) DIRECTION.			
A-1—Pay of officers	3	Director and other gazetted officers—			
		Voted 1 (1,000), 1 (1,200) ..	42,300	38,000	44,400
		Charged 1 (2,250)	..	*5,200*	*5,154*
		Total ..	42,300	43,200	49,554
A-2—Pay of establishment.	..	Techincal staff	2,000	..	..
	37	Clerks (350 and less)	62,500	59,000	59,160
	15	Servants (19 and less) ..	3,100	3,100	3,200
	..	Temporary establishment ..	1,528	..	..
		Total ..	69,128	62,100	62,360
A-3—Allowances, honoraria, etc.		Travelling allowances .. Voted ..	7,500	6,600	7,300
		Travelling allowances .. *Charged*	..	..	..
		House-rent and other allowances Voted ..	392	200	200
		House-rent and other allowances *Charged*	..	..	..
		Cost of passages under the Superior Civil Services Rules, 1924 (*Charged*) ..	..	..	..
		Total ..	7,892	6,800	7,500
A-4—Contingencies		Customs duty on imported stores ..	..	..	..
		Purchase of books, etc.	1,500	1,500	1,500
		Rents, rates and taxes	10,400	10,000	9,000
		Other contingent charges	6,000	6,000	6,000
		Total ..	17,900	17,500	16,500
		For rounding Voted ..	−220	..	+40
		For rounding *Charged*	..	..	*−154*
		Total—Direction ..	**1,37,000**	**1,29,600**	**1,35,800**
		Voted ..	**1,37,000**	**1,24,400**	**1,30,800**
		Charged	..	*5,200*	*5,000*

III.—Detailed Account No. 43A—Industries—*contd.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		(2) INDUSTRIAL EDUCATION.			
		(a) Inspection.			
		Inspector of Technical Schools and of Industries.			
A-1—Pay of officers	1	Inspector 1 (1,250)	15,000	15,000	15,000
		Total pay of officers ..	15,000	15,000	15,000
A-2—Pay of establishment.		Clerks	..	..	..
		Servants	..	..	..
		Temporary establishment ..	..	..	..
		Total ..	..	..	..
A-3—Allowances, honoraria, etc.		Travelling allowances	1,500	1,500	1,400
		House-rent and other allowances ..	..	..	..
		Total ..	..	1,500	1,400
A-4—Contract contingencies.					
A-5—Other contingencies.		Purchase of books, etc.	..	..	..
		Rents, rates and taxes	..	..	..
		Other non-contract charges	..	..	..
		Total ..	..	..	..
		For rounding	..	..	..
		Total—(a) Inspection ..	**16,500**	**16,500**	**16,400**

III.—DETAILED ACCOUNT NO. 43A—INDUSTRIES—*contd.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		INDUSTRIAL EDUCATION— *continued.*			
		(b) Technical and Industrial Schools.			
A-1—Pay of officers..	132	Principal and other teaching staff (350—900), (350 and less) ..	1,34,620	1,35,900	1,34,500
		Lump provisions for—			
		Reorganisation of the Bengal Tanning Institute.	24,614	..	..
		Extension of the existing cotton-weaving power-driven plant at the Government Weaving Institute, Serampore.	17,988	..	..
		Establishment of two peripatetic weaving schools in the districts of Bogra and Tippera.	6,880	..	..
		Extension of Dye House at the Government Weaving Institute, Serampore.	62,800	..	..
		Establishment of a research section in the Dyeing Department of the Government Weaving Institute, Serampore.	2,833	..	..
		Reorganisation of the Silk Technological Institute at Berhampore.	61,000	..	..
		Establishment of one model jute-weaving school.	3,839	..	..
		Installation of a power-driven jute-weaving plant at the Government Weaving Institute, Serampore.	45,200	..	..
		Total ..	3,59,774	1,35,900	1,34,500
A-2—Pay of establishment.	2	Pupil teachers (30)	2,940	700	980
	10	Clerks (120 and less)	8,000	8,000	7,700
	38	Servants (17 and less)	7,832	7,000	6,852
	8	Temporary establishment ..	3,024	100	272
		Total ..	21,796	15,800	15,804
A-3—Allowances, honoraria, etc.		Travelling allowances	4,190	4,100	4,113
		House-rent and other allowances ..	100	..	..
		Total ..	4,290	4,100	4,113

III.—Detailed Account No. 43A—Industries—*contd.*

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
	INDUSTRIAL EDUCATION—*contd.*	Rs.	Rs.	Rs.
	(b) Technical and Industrial Schools.			
A-4—Contract contingencies.	Contract contingencies	10,492	7,700	7,744
A-5—Other contingencies.	Contributions and grants	..	..	..
	Contributions to schools for Durbar Day ..	..	..	..
	Grants to athletic clubs	400	400	400
	Prizes	150	100	150
	Purchase and repairs of appliances ..	21,138	48,500	48,691
	Customs duty on imported stores ..	..	400	..
	Purchase of raw materials	2,200	100	67
	Purchase of books, etc.	400	400	400
	Rents, rates and taxes	8,660	7,000	7,100
	Other contingent charges	12,065	12,000	20,075
	Total ..	45,013	68,900	76,883
A-9—Deduct—Establishment charges recoverable from other Governments, Departments, etc.	Amount recoverable from the Government of India on account of grant for Hand-loom Weaving Industry	..	..	..
	For rounding ..	—365	..	—44
	Total—(b) Technical and Industrial Schools	**4,41,000**	**2,32,400**	**2,39,000**
	(c) Expenditure in connection with the development of hand-loom Industries.			
A-1—Pay of officers		..	..	..
A-2—Pay of establishment		14,500	9,500	12,474
A-3—Allowances, honoraria		2,200	1,500	2,012
A-5—Contingencies		5,700	24,800	26,567
A-7—Grants-in-aid, contributions, etc.		..	..	..
	For rounding	..	..	—53
	Total (c)—(Voted)	**22,400**	**35,800**	**41,000**
	(d) Expenses out of the grant from the Central Government for Economic Development and improvement of rural areas.—Establishment of coir spinning and weaving demonstration centres.			
A-1—Pay of officers		..	..	..
A-2—Pay of establishment		5,200	..	..
A-3—Allowances, honoraria, etc.		500	..	..
A-4—Contingencies		..	..	..
A-5—Grants-in-aid, contribution, etc.		1,300	..	..
For rounding		..	..	..
	Total (d) (voted)	**7,000**	..	..

III.—DETAILED ACCOUNT NO. 43A—INDUSTRIES—*contd.*

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
INDUSTRIAL EDUCATION—*concld.*				
A-6—(e) Scholarships.				
In Industrial Schools	Voted ..	43,560	40,000	38,500
	Charged ..	..	..	..
In other Special Schools	Voted ..	1,540	2,000	2,060
	Charged ..	..	..	..
For rounding ..	Voted ..	..	..	+40
	Charged ..	..	..	..
Total (e)—Scholarships	**Voted** ..	**45,100**	**42,000**	**40,600**
	Charged ..	..	..	..
A-7—(f) Grants-in-aid.				
Maintenance grants	Voted ..	2,04,400	1,92,700	1,92,720
	Charged ..	..	..	..
Buildings, furniture and equipment grants	Voted ..	8,000	7,800	8,000
	Charged ..	..	..	..
Other grants	Voted ..	21,000	21,000	21,000
	Charged ..	..	..	..
For rounding ..	Voted ..	..	..	+80
	Charged ..	..	..	..
Total (f)—Grants-in-aid	**Voted** ..	**2,33,400**	**2,21,500**	**2,21,800**
	Charged ..	..	..	..
A-8—(g) Miscellaneous.				
Examination charges	Voted ..	11,200	11,000	11,200
	Charged ..	*700*	*800*	*700*
Mining instruction in coal-fields ..	Voted ..	880	700	800
	Charged ..	..	..	..
Allowance to medical officers for attending boardings, hostels, etc.		1,500	1,500	1,600
For rounding ..	Voted ..	+20	..	..
	Charged ..	*+300*	..	..
Total (g)—Miscellaneous	..	**14,600**	**14,000**	**14,300**
	Voted ..	**13,600**	**13,200**	**13,600**
	Charged ..	*1,000*	*800*	*700*
Total Industrial Education ..	..	**7,80,000**	**5,62,200**	**5,73,100**
	Voted ..	**7,79,000**	**5,61,400**	**5,72,400**
	Charged ..	*1,000*	*800*	*700*

III.—Detailed Account No. 43A.—Industries—*contd.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		(3) INDUSTRIAL DEVELOPMENT.			
		(*Details.*)			
		(a) Industrial Development.			
A-1—Pay of officers	1	Superintendent (750) ..	9,000	9,000	9,000
		Total pay of officers ..	9,000	9,000	9,000
A-2—Pay of establishment.	8	Technical staff 1 (150—400), 3(100—200), 3 (35), 1 (25) ..	12,920	10,400	10,500
	5	Clerks (40—85)	5,100	5,100	5,200
	10	Servants (35 and less)	1,700	1,700	1,700
		Temporary establishment ..	1,17,826	1,18,000	1,18,984
		Lump provisions for—			
		Scheme for the establishment of Scientific Advisory Council	5,000	..	..
		Continuance of the four coir spinning and weaving demonstration parties	24,720	..	..
		Industrial and Commercial Museum ..	50,000	..	..
		Moving exhibitions	25,000	..	..
		Scheme for Industrial Survey	20,000	..	..
		Increased grant for exhibitions—			
		(*a*) Within Bengal	5,000	..	..
		(*b*) Outside Bengal	6,000	..	..
		Provincial organisation for the purchase of stores.	18,000	..	..
		Total pay of establishment ..	2,91,266	1,35,200	1,36,384
A-3—Allowances, honoraria, etc.		Travelling allowance	11,816	11,600	11,786
		House-rent and other allowances ..	224	200	224
		Allowances to apprentices ..	..	..	..
		Total allowance, etc. ..	12,040	11,800	12,010
A-5—Other contingencies.		Stipends	1,000	800	1,200
		Customs duty on imported stores ..	100	100	600
		Expenses of Board of Industries ..	..	..	..
		Purchase of apparatus, implements, etc. ..	15,004	8,800	9,356
		Purchase of raw materials	200	..	200
		Freight and packing charges	100	100	100
		Purchase of books	200	200	200
		Purchase of furniture	..	..	100
		Other contingent charges	61,498	57,600	57,666
		Rents, rates and taxes	..	..	80
		Total contingencies ..	78,100	67,600	69,502
A-7—Grants-in-aid, contributions, etc.		Contribution and grants	750	700	750
		Grants to industrial credit syndicate ..	20,000	10,000	20,000
		Total grants-in-aid, contribution ..	20,750	10,700	20,750
		Total ..	4,11,156	2,34,300	2,47,646

III.—Detailed Account No. 43A—Industries—*contd.*

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
A-9—Deduct—Establishment charges recoverable from other Governments, Departments, etc.		Recoveries from the Bihar and Orissa Government for the Tanning Institute ..	..	..	4,500
		For rounding	−156	..	−146
		Total (a) ..	**4,11,000**	**2,34,300**	**2,43,000**
		(b) Industrial Scheme for trained detenues.			
		A-2—Pay of establishment	11,000	11,000	11,000
		A-3—Allowances, honoraria, etc. ..	2,000	1,600	2,700
		A-5—Other contingencies	1,400	1,300	1,100
		Total (b) ..	**14,400**	**13,900**	**14,800**
		(c) Expenditure in connection with the Scheme for development of handloom industries.			
		A-7—Grants-in-aid, contributions, etc. ..	2,400	2,400	2,400
		(d) Sericulture.			
A-1—Pay of officers	3	Deputy Director of Sericulture and other gazetted officers (voted) 1 (650), 1 (530), 1 (275) ..	..	..	..
		Voted ..	26,500	25,500	25,500
		Charged	..	..	..
		Total ..	26,500	25,500	25,500
A-2—Pay of establishment.	81	Superintendent, Assistant Superintendents and Overseers (250 and less)	33,600	33,300	33,300
	12	Clerks and teachers (20 to 125) ..	12,500	9,400	9,725
	17	Servants (13—17)	3,743	3,000	2,948
		Temporary establishment	5,484	800	..
		Total .. Voted ..	55,327	46,500	45,973
		Total .. *Charged*	..	..	..
A-3—Allowances, honoraria, etc.		Travelling allowances .. Voted ..	10,816	10,300	10,250
		Travelling allowances .. *Charged*	..	..	..
		House-rent and other allowances ..	20	..	320
		Rewards	..	..	..
		Total ..	10,836	10,300	10,570
A-7—Grants-in-aid, contributions.		Contributions and grants	500	500	500
A-5—Contingencies		Stipends .. Voted ..	1,100	800	1,100
		Stipends .. *Charged*	..	..	..
		Customs duty on imported stores Voted ..	..	..	..
		Customs duty on imported stores *Charged*	..	..	..
		Purchase of seeds, implements, etc. Voted ..	6,386	16,600	16,700
		Purchase of seeds, implements, etc. *Charged*	..	..	..
		Rewards .. Voted ..	1,500	1,500	1,500
		Rewards .. *Charged*	..	..	..
		Carried over ..	8,986	18,900	19,300
		Carried over ..	93,163	82,800	82,543

III.—Detailed Account No. 43A—Industries—*contd.*

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
(d) Sericulture—*concld.*		Rs.	Rs.	Rs.
Brought forward		93,163	82,800	82,543
Contingencies—Brought forward		8,986	18,900	19,300
Rents, rates and taxes ..	Voted ..	4,760	3,400	3,000
	Charged	..	..	..
Purchase of books ..	Voted ..	200	100	100
	Charged	..	..	..
Petty construction and repairs	Voted ..	5,800	7,100	7,300
	Charged	..	..	..
Other charges ..	Voted ..	41,433	49,300	49,279
	Charged	..	..	..
Total ..		61,179	78,800	78,979
For rounding ..	Voted ..	−142	..	−22
	Charged	..	..	..
Total (d)		**1,54,200**	**1,61,600**	**1,61,500**
	Voted ..	**1,54,200**	**1,61,600**	**1,61,500**
	Charged	..	..	..
(e) Expenditure in connection with the development of Sericultural Industries.				
A-1—Pay of officers	Voted ..	..	..	..
	Charged	..	..	..
A-2—Pay of establishment ..	Voted ..	26,800	20,100	20,544
	Charged	..	..	..
A-3—Allowances, honoraria	Voted ..	3,700	3,500	3,500
	Charged	..	..	..
A-5—Other contingencies	Voted ..	19,500	20,400	21,420
	Charged	..	..	..
A-7—Grants-in-aid, contributions, etc. ..	Voted ..	..	..	+36
	Charged	..	..	..
Total (e)—(Voted) ..		**50,000**	**44,000**	**45,500**
Total Industrial Development ..		**6,32,000**	**4,56,200**	**4,67,200**

III—Detailed Account No. 43A—Industries—*contd.*

	Number. 1938-39.		Budget estimate, 1938-39.	Revised estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		Details.			
		B—Cinchona Plantations.			
B-1—Pay of officers	8	Quinologist and other gazetted officers (900 and less). Voted ..		28,500	26,653
		Charged		*21,000*	*21,500*
		Total ..		49,500	48,153
B-2—Pay of establishment.	10	Overseers and skilled staff (265 and less).		13,000	13,200
	7	Clerks (225 and less)		8,200	7,800
	7	Servants (15—19)		1,400	1,400
		Temporary establishment ..		400	1,460
		Total ..		23,000	23,860
B-3—Allowances, honoraria, etc.		Travelling allowance .. Voted ..		3,000	1,700
		Charged		*2,000*	*2,000*
		House-rent and other allowances Voted ..		1,800	1,980
		Charged		..	..
		Cost of passages under the Superior Civil Services Rules, 1924 (*Charged*) ..		..	..
		Cost of passages under the Bengal Passage Rules, 1927 (*Charged*)		*3,000*	*1,100*
		Total ..		9,800	6,780
B-5—Other contingencies.		Carriage, packing and distribution charges		29,000	40,000
		Purchase and feed of horses, etc. ..		4,200	4,300
		Purchase of stores, implements, etc.		56,300	65,200
		Customs duty on imported stores ..		1,000	1,000
		Petty construction and repairs ..		8,000	8,100
		Purchase of books		200	250
		Other contingent charges Voted ..		2,43,000	2,37,662
		Charged		..	..
		Total ..		3,41,700	3,56,512
		B-5—Establishment charges payable to other Governments, Departments, etc. (Survey and Settlement work)			
		For rounding .. Voted ..		..	—5
		Charged		..	*—300*
		Total B—Cinchona Plantations ..		**4,24,000**	**4,35,000**
		Voted ..		**3,98,000**	**4,10,700**
		Charged		*26,000*	*24,300*

III.—Detailed Account No. 43A—Industries—*contd.*

	Number. 1938-39.		Budget estimate, 1938-39.	Revised estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		C.—Fisheries.			
A-1—Pay of officers	1	Director 1 (2,000)	6,300	2,310	8,000
		Total pay of officers ..	6,300	2,310	8,000
A-2—Pay of establishment.		Clerks	..	..	..
		Servants	..	..	..
		Temporary establishment ..	1,044	348	464
		Total ..	1,044	348	464
A-3—Allowances, honoraria, etc.		Travelling allowances	1,620	540	720
		House-rent and other allowances ..	36	12	16
		Total ..	1,656	552	736
A-4—Contract contingencies.					
A-5—Other contingencies.		Purchase of books, etc.	..	..	..
		Rents, rates and taxes	..	..	..
		Other contract charges	1,125	790	500
		Total ..	1,125	790	500
		For rounding ..	−125	..	..
		Total—(C) Fisheries ..	**10,000**	**4,000**	**9,700**

III—Detailed Account No. 43D—Charges in England.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
E—Charges in England.				
A.—Secretary of State		..	..	..
B.—High Commissioner—				
Leave salaries and deputation pay ..	Voted ..	..	..	5,240
	Charged	..	*8,900*	*14,600*
Sterling Overseas pay	Voted ..	..	..	..
	Charged	..	*9,100*	*10,440*
Other charges	Voted ..	..	..	..
	Charged	..	..	..
Stores for India		200	3,600	3,480
Total E ..		**200**	**21,600**	**33,760**
	Voted ..	**200**	**3,600**	**8,720**
	Charged	..	*18,000*	*25,040*
F—Loss or gain by Exchange.				
(*a*) Loss or gain by Exchange on sterling expenditure on stores.	Voted ..	..	..	..
	Charged	..	..	..
Loss or gain by Exchange on Home transactions other than Stores.	Voted ..	..	..	..
	Charged	..	..	..
Total	Voted ..	..	..	..
	Charged	..	..	..

GRANT No. 27

Industries—Cinchona

(Head of Account—43—Industries—Cinchona)

Voted Rs. 4,45,000 *Charged Rs. 57,000*

Total Rs. 5,02,000

II—Abstract Account.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
B.—Cinchona Plantations	**Voted** ..	**4,22,000**		
	Charged	*35,000*		
D.—Works		**11,330**		
E.—Charges in England	**Voted** ..	**11,520**		
	Charged	*21,640*		
F.—Loss or gain by exchange	**Voted** ..	..		
	Charged	..		
For rounding	**Voted**	+150		
	Charged	*+360*		
Total Grant No. 27 ..		**5,02,000**		
	Voted ..	**4,45,000**		
	Charged ..	*57,000*		

II.—Abstract Account.

Number. 1938-39.	Details.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
	B—Cinchona Plantations.				
	B-1—Pay of officers.				
8	Quinologist and other gazetted officers (1,000 and less)	Voted ..	29,000		
		Charged	*31,470*		
	Total		60,470		
	A-2—Pay of establishment.				
10	Overseers and skilled staff (200 and less)		13,300		
9	Clerks (225 and less)		8,580		
7	Servants (15—19)		1,400		
	Temporary establishment		2,080		
	Total ..		25,360		
	B-3—Allowances, honoraria, etc.				
	Travelling allowance	Voted ..	2,350		
		Charged	*2,150*		
	House-rent and other allowances ..	Voted ..	1,800		
		Charged	..		
	Cost of passages under the Superior Civil Services Rules, 1924 (*Charged*)		..		
	Cost of passages under the Bengal Passage Rules, 1927 (*Charged*) ..		*1,100*		
	Total ..		7,400		
	B-4—Contingencies.				
	Carriage, packing and distribution charges		30,760		
	Purchase and feed of horses, etc.		5,664		
	Purchase of stores, implements, etc.		62,770		
	Customs duty on imported stores		1,000		
	Petty construction and repairs		7,000		
	Purchase of books		300		
	Other contingent charges		2,55,500		
	B-7—Grants-in-aid, contribution and grants		800		
	Total ..		3,63,794		
	For rounding ..	Voted ..	−304		
		Charged	*+280*		
	Total B—Cinchona Plantations		**4,57,000**		
		Voted ..	4,22,000		
		Charged ..	*35,000*		

II.—Abstract Account.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
E—Charges in England.				
(a) Secretary of State for India.				
C-1—Leave salaries and deputation pay ..	Voted ..			
	Charged			
C-2—Sterling overseas pay	Voted ..			
	Charged			
C-3—Stores for India				
C-4—Other charges		..		
Total ..	Voted ..	..		
	Charged	..		
(b) High Commissioner for India.				
C-1—Leave salaries and deputation pay ..	Voted ..	7,720		
	Charged	*7,760*		
C-2—Sterling overseas pay	Voted ..	..		
	Charged	*13,880*		
C-3—Stores for India		*3,800*		
C-4—Other charges		..		
Total ..	Voted ..	..		
	Charged	..		
Total—Charges in England ..	**Voted** ..	**11,520**		
	Charged	***21,640***		

GRANT No. 28

Miscellaneous Departments

(Head of Account:—47—Miscellaneous Departments)

Voted Rs. 5,16,000 *Charged Rs. 28,000*

Total Rs. 5,44,000

II—Abstract Account.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
A—Inspector of Factories.		Rs.	Rs.	Rs.
A-1—Pay of officers (Voted)		83,700	75,300	80,000
A-2—Pay of establishment (Voted)		29,580	27,600	27,800
A-3—Allowances, honoraria, etc. ..	Voted ..	32,000	32,300	36,400
	Charged ..	*300*	*200*	*400*
A-4—Contingencies (Voted)		11,400	11,500	11,500
For rounding (Voted)		−280	..	−100
Total A ..		**1,56,700**	**1,46,900**	**1,56,000**
	Voted ..	1,56,400	1,46,700	1,55,600
	Charged ..	*300*	*200*	*400*
B—Inspector of Steam Boilers.				
B-1—Pay of officers (Voted)		62,000	62,200	61,000
B-2—Pay of establishment (Voted)		21,344	20,600	20,000
B-3—Allowances, honoraria, etc. ..	Voted ..	34,232	29,000	29,800
	Charged ..	*260*	*300*	*500*
B-4—Contingencies (Voted)		7,400	7,400	7,800
For rounding	Voted ..	+24	..	
	Charged ..	*+40*	..	*−100*
Total B ..		**1,25,300**	**1,19,500**	**1,19,000**
	Voted ..	1,25,000	1,19,200	1,18,500
	Charged ..	*300*	*300*	*500*
C—Electric Inspector.				
C-1—Pay of officers	Voted ..	22,300	21,300	21,300
	Charged ..	*19,800*	*19,500*	*19,450*
C-2—Pay of establishment (Voted)		20,400	19,800	19,400
C-3—Allowances, honoraria, etc. ..	Voted ..	9,500	11,300	8,940
	Charged ..	*2,000*	*2,000*	*2,500*
C-4—Contingencies (Voted)		25,200	9,400	8,500
For rounding	Voted ..	..	..	−40
	Charged ..	..	..	*−50*
Total C ..		**99,200**	**83,300**	**80,000**
	Voted ..	77,400	61,800	58,100
	Charged ..	*21,800*	*21,500*	*21,900*

ABSTRACT ACCOUNT—*contd.*

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
D—Gazetteer and Statistical memoirs (Voted)		..	..	..
E—Provincial Statistics.				
E(a)—Registration of Births, Deaths and Marriages—				
(a)-2—Pay of establishment (Voted)		324	320	324
(a)-3—Allowances, honoraria, etc. (Voted)		6,320	6,320	6,320
(a)-4—Contingencies (Voted)		100	60	60
Grants-in-aid (Voted)		3,000	..	..
For rounding (Voted)		−44	..	−4
Total E(a) (Voted) ..		**9,700**	**6,700**	**6,700**
F—Preservation and translation of ancient manuscripts (Voted) ..		**4,960**	**4,900**	**4,960**
G—Examinations.				
G-2—Pay of establishment (Voted)		..	500	500
G-3—Allowances, honoraria, etc.	Voted ..	..	5,200	9,300
	Charged ..	..	*4,200*	*6,200*
G-4—Contingencies (Voted)		..	700	850
For rounding ..	Voted ..	..	..	+150
	Charged ..	..	..	..
Total G ..		..	**10,600**	**17,000**
	Voted ..	..	6,400	10,800
	Charged	..	*4,200*	*6,200*
H—Administration of Indian Partnership Act, 1932.				
H-1—Pay of officers (Voted)		1,800	1,500	1,500
H-2—Pay of establishment (Voted)		3,000	2,800	2,900
H-3—Allowances, honoraria, etc. (Voted)		50	50	50
H-4—Contingencies (Voted)		150	150	200
For rounding (Voted)		..	..	−50
Total H (Voted) ..		**5,000**	**4,500**	**4,600**

ABSTRACT ACCOUNT—*concld.*

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
I—Miscellaneous.				
I. (*a*) *Smoke Nuisances Commission*—		Rs.	Rs.	Rs.
(*a*) 1. Pay of officers (Voted)		25,420	23,200	21,900
(*a*) 2. Pay of establishment (Voted)		5,600	5,600	5,200
(*a*) 3. Allowances, honoraria, etc.	Voted ..	4,380	3,900	4,800
	Charged	*900*	*1,000*	*200*
(*a*) 4. Contingencies (Voted)		2,200	2,200	2,400
(*a*) 5. Grants-in-aid, contribution, etc. (Voted) ..		..	..	..
For rounding (Voted)		−200	..	..
Total (a)		**38,300**	**35,900**	**34,500**
	Voted ..	37,400	34,900	34,300
	Charged	*900*	*1,000*	*200*
I. (*b*) Contribution to the Imperial Library (Voted) ..		16,600	16,600	16,600
I. (*c*) Miscellaneous		..	..	..
I. (*d*) Administration of Trade Disputes Act (Voted) ..		10,000	..	2,000
Total I ..		**64,900**	**52,500**	**53,100**
	Voted ..	64,000	51,500	52,900
	Charged	*900*	*1,000*	*200*
J—Charges in England	Voted ..	73,500	75,300	89,300
	Charged	*4,800*	*4,800*	*8,000*
For rounding	Voted ..	+40	..	−460
	Charged	*−100*	..	*−200*
Total Grant No. 28 ..		**5,44,000**	**5,09,000**	**5,38,000**
	Voted ..	**5,16,000**	**4,77,000**	**5,01,000**
	Charged	*28,000*	*32,000*	*37,000*

III.—Detailed Account No. 47A.—Inspector of Factories.

	Number. 1938-39.			Budget estimate, 1938-39.	Revised estimate, 1937-38.	Budget Estimate, 1937-38.
				Rs.	Rs.	Rs.
		A—Inspeotcr of Factories.				
A-1—Pay of officers	11	Inspectors and other gazetted officers— 1 (1,050—100—1,550), 6 (400—900), 1 (600—40—1,000) 3 (300—600).	Voted ..	83,700	75,300	80,000
			Charged	..	..	..
		Leave salaries ..		..	..	..
		Total A-1		**83,700**	**75,300**	**80,000**
A-2—Pay of establishment.	17	Clerks, 2 (110—5—160), 2 (120—10—350), 8 (45—3—120), 4 (45—70), 1 (40—100).		26,640	24,700	25,000
	17	Servants (17 and less) ..		2,700	2,500	2,800
		Temporary establishment ..		240	400	..
		Leave salaries		..	..	..
		Total A-2 ..		**29,580**	**27,600**	**27,800**
A-3—Allowances, honoraria, etc.		Travelling allowance ..	Voted ..	23,000	22,000	23,000
			Charged	..	..	..
		House-rent and other allowances	Voted ..	9,000	7,900	11,000
			Charged	*300*	*200*	*400*
		Cost of passages under the Bengal Passage Rules, 1927 (Voted).		..	2,400	2,400
		Total A-3 ..		**32,300**	**32,500**	**36,800**
			Voted ..	32,000	32,300	36,400
			Charged	*300*	*200*	*400*
A-4—Contingencies		Purchase of books		400	400	400
		Rents, rates and taxes		5,800	5,800	5,800
		Other contingent charges		5,200	5,300	5,300
		Total A-4 ..		**11,400**	**11,500**	**11,500**
		For rounding ..	Voted ..	—280	..	—100
			Charged	..	..	..
		Total A—Inspector of Factories ..		**1,56,700**	**1,46,900**	**1,56,000**
			Voted ..	1,56,400	1,46,700	1 55,600
			Charged	*300*	*200*	*400*

III.—DETAILED ACCOUNTS NOS. 47B AND C—INSPECTOR OF STEAM BOILERS, ETC.

	Number. 1938-39.		Budget estimate, 1938-39.	Revised estimate, 1937-38.	Budget estimate, 1937-38.
			Rs.	Rs.	Rs.
		B—Inspector of Steam Boilers.			
B-1—Pay of officers	8	Inspectors and Engineers (Rs. 1,550 and less) (Voted)	62,000	62,200	61,000
B-2—Pay of establishment.	16	Permanent Establishment (Voted) (Rs. 210 and less) ..	21,104	20,500	20,000
		Temporary Establishment (Voted)	240	100	..
		Total B-2 ..	**21,344**	**20,600**	**20,000**
B-3—Allowances, honoraria, etc.		Travelling allowance (Voted) ..	22,600	21,000	21,000
		House-rent and other allowances. Voted ..	6,832	5,600	5,800
		House-rent and other allowances. *Charged*	*260*	*300*	*500*
		Cost of passages under the Bengal Passage Rules (Voted) ..	4,800	2,400	3,000
		Total B-3 ..	**34,492**	**29,300**	**30,300**
		Voted ..	34,232	29,000	29,800
		Charged	*260*	*300*	*500*
B-4—Contingencies		Purchase of books, etc. (Voted) ..	200	100	100
		Other contingent charges (Voted)	7,200	7,300	7,700
		Total B-4 (Voted) ..	**7,400**	**7,400**	**7,800**
		For rounding .. Voted	+24	..	−100
		For rounding .. *Charged*	*+40*	..	
		Total B—Inspector of Steam Boilers	**1,25,300**	**1,19,500**	**1,19,000**
		Voted ..	1,25,000	1,19 200	1,18,500
		Charged	*300*	*300*	*500*
		C—Electric Inspector.			
I-1—Pay of officers	1	Electrical Adviser and Chief Electric Inspector. Voted ..	..		..
		Electrical Adviser and Chief Electric Inspector. *Charged*	*19,800*	*19,500*	*19,450*
	5	Electric Inspectors Voted ..	22,300	21,300	21,300
		Electric Inspectors *Charged*	..		..
		Total C-1	**42,100**	**40,800**	**40,750**
		Voted ..	22,300	21,300	21,300
		Charged	*19,800*	*19,500*	*19,450*
I-2—Pay of establishment.	3	Assistant Electric Inspectors and Laboratory Assistant (Voted)	7,800	7,800	7,800
	18	Clerks, draftsmen and peons (120 and less) (Voted) ..	10,300	10,000	10,100
		Temporary establishment (Voted)	2,000	2,000	1,500
		Leave Salary (Voted)	300	..	..
		Total C-2 ..	20,400	19,800	19,400
		Carried over Voted ..	42,700	41,100	40,700
		Carried over *Charged*	*19,800*	*19,500*	*19,450*

III.—DETAILED ACCOUNT NO. 47C—ELECTRIC INSPECTOR—*concld.*

			Budget estimate, 1938-39.	Revised estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
	C—Electric Inspector—*concluded.*				
	Brought forward	Voted ..	42,700	41,100	40,700
		Charged	*19,800*	*19,500*	*19,450*
C-3—Allowances, honoraria, etc.	Travelling allowance ..	Voted ..	8,000	8,000	6,000
		Charged	*2,000*	*2,000*	*2,500*
	House-rent and other allowances (Voted)		1,500	1,500	1,500
	Cost of passages under the Bengal Passage Rules, 1927.	Voted ..	..	1,800	1,440
		Charged	..	..	..
	Total C-3		**11,500**	**13,300**	**11,440**
		Voted ..	9,500	11,300	8,940
		Charged	*2,000*	*2,000*	*2,500*
C-4—Contingencies	Purchase of books		200	200	200
	Other contingent charges		6,000	6,500	5,000
	Cost of stores		3,000	2,700	3,300
	Customs duty on imported stores ..		..	..	..
	Lump provision		16,000	..	..
	Total C-4 (Voted) ..		**25,200**	**9,400**	**8,500**
	For rounding ..	Voted ..	..	..	−40
		Charged	..	..	*−50*
	Total C—Electric Inspector ..		**99,200**	**83,300**	**80,000**
		Voted ..	77,400	61,800	58,100
		Charged	*21,800*	*21,500*	*21,900*

III—DETAILED ACCOUNTS NOS. 47E AND G—PROVINCIAL STATISTICS, ETC.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
	E—Provincial Statistics.			
	E(a). REGISTRATION OF BIRTHS, DEATHS AND MARRIAGES.			
E(a)—Pay of establishment.	Clerks and servants	324	320	324
	Temporary establishment	....	..	..
	Total E(a)-2 ..	**324**	**320**	**324**
E(a)-3—Allowances, honoraria, etc.	Travelling allowance	20	20	20
	Allowance to Archbishop	6,300	6,300	6,300
	Total E(a)-3 ..	**6,320**	**6,320**	**6,320**
E(a)-4—Contingencies	Contingent charges	100	60	60
	Grants-in-aid (voted)	3,000	..	..
	For rounding	−44	..	−4
	Total E—Provincial Statistics	**9,700**	**6,700**	**6,700**
	Voted ..	9,700	6,700	6,700
	Charged	..	..	..
	G—Examinations.			
G-2—Pay of establishment.	Clerks and servants	..	500	500
	Total G-2 ..	..	**500**	**500**
G-3—Allowances, honoraria, etc.	Travelling allowance	..	100	100
	Remuneration to Examiners .. { Voted ..	..	5,100	9,200
	{ *Charged*	..	*4,200*	*6,200*
	Total G-3 ..	..	**9,400**	**15,500**
	{ Voted ..	..	5,200	9,300
	{ *Charged*	..	*4,200*	*6,200*
G-4—Contingencies	Other contingent charges	..	700	850
	For rounding .. .. { Voted ..	..	..	+150
	{ *Charged*	..	..	..
	Total G—Examinations ..	..	**10,600**	**17,000**
	Voted ..	..	6,400	10,800
	Charged	..	*4,200*	*6,200*

III—DETAILED ACCOUNTS NOS. 47H AND I—ADMINISTRATION OF INDIAN PARTNERSHIP ACT, ETC.

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		H—Administration of Indian Partnership Act, 1932.			
H-1—Pay of officers		Registrar and Assistant Registrar (Voted)	1,800	1,500	1,500
H-2—Pay of establishment		Temporary establishment (Voted) ..	3,000	2,800	2,900
H-3—Allowances, honoraria, etc.		Travelling allowance	..	..	..
		House-rent and other allowances ..	50	50	50
		Total H-3 ..	50	50	50
H-4—Contingencies		Purchase of books	..	..	50
		Printing, ruling and binding registers ..	..	..	..
		Other contingent charges	150	150	150
		Total H-4 ..	150	150	200
		For rounding			−50
		Total H—Administration of Indian Partnership Act, 1922 (Voted)	**5,000**	**4,500**	**4,600**
		I—Miscellaneous.			
		Summary.			
		(*a*) Smoke Nuisances Commission { Voted	37,400	34,900	34,300
		{ *Charged*	*900*	*1,000*	*200*
		(*b*) Contribution to the Imperial Library ..	16,600	16,600	16,600
		(*c*) Miscellaneous	..	..	..
		(*d*) Administration of the Trade Disputes Act (Voted)	10,000	..	2,000
		Total I—Miscellaneous	**64,900**	**52,500**	**53,100**
		Voted ..	**64,000**	**51,500**	**52,900**
		Charged	*900*	*1,000*	*200*

III.—DETAILED ACCOUNTS NOS. 47 I AND J—MISCELLANEOUS, ETC.

	Number. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		I—Miscellaneous—*concld.*			
		I(*a*)—SMOKE NUISANCES COMMISSION.			
(a)-1—Pay of officers	5	Inspectors, 1 (900—50—1,100), 1 (600—25—800), 1 (350—25—750) (Voted).	24,220	23,200	21,900
		Leave salaries	1,200	..	..
		Total (*a*)-**1** ..	**25,420**	**23,200**	**21,900**
(a)-2—Pay of establishment.	4	Clerks, 3 (50—120), 1 (70—100) ..			
	4	Servants (15—19)	5,600	5,600	5,200
		Leave salaries	..	..	..
		Total (*a*)-**2** ..	**5,600**	**5,600**	**5,200**
(a)-3—Allowances, honoraria, etc.		Travelling allowance	4,080	3,600	3,800
		House-rent and other allowances { Voted ..	300	300	1,000
		House-rent and other allowances { *Charged*	*900*	*1,000*	*200*
		Cost of passages under the Bengal Passage Rules, 1927 (Voted)	..	..	..
		Total (*a*)-**3** ..	**5,280**	**4,900**	**5,000**
		{ Voted ..	4,380	3,900	4,800
		{ *Charged*	*900*	*1,000*	*200*
(a)-5—Grants-in-aid, contributions, etc.		Contribution for passages of officers transferred to and from other Governments, departments, etc.	..	..	..
(a)-4—Contingencies		Purchase of books	150	150	200
		Rents, rates and taxes	200	200	200
		Other contingent charges	1,850	1,850	2,000
		Total (*a*)-**4** ..	**2,200**	**2,200**	**2,400**
		For rounding (Voted) ..	−200	..	..
		Total (*a*) **Smoke Nuisances Commission** ..	**38,300**	**35,900**	**34,500**
		Voted ..	37,400	34,900	34,300
		Charged	*900*	*1,000*	*200*
		J—Charges in England.			
		B—High Commissioner for India.			
		J-1—Leave salaries and deputation pay. { Voted ..	27,920	33,700	41,240
		J-1—Leave salaries and deputation pay. { *Charged*	..	..	*8,000*
		J-2—Overseas pay .. { Voted ..	45,600	41,600	48,000
		J-2—Overseas pay .. { *Charged*	*4,800*	*4,800*	..
		J-3—Other charges (Voted)	..	..	40
		For rounding .. { Voted ..	−20	..	+20
		For rounding .. { *Charged*	..	..	..
		Total J—Charges in England ..	**78,300**	**80,100**	**97,300**
		Voted ..	73,500	75,300	89,300
		Charged	*4,800*	*4,800*	*8,000*

GRANT No. 29

Civil Works

(Head of Account:—50—Civil Works)

Voted Rs. 1,34,59,000 ***Charged Rs. 12,16,000***

Total Rs. 1,46,75,000

II—Abstract Account

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
A. Original Works—Buildings	Voted ..	35,85,000	21,96,000	24,33,000
	Charged ..	*72,000*	*44,000*	*51,000*
B. Original Works—Communication ..	Voted ..	12,81,000	11,51,000	11,18,000
	Charged ..	..	..	..
C. Repairs	Voted ..	42,01,000	41,41,000	41,98,500
	Charged ..	*4,31,000*	*4,31,000*	*4,06,500*
D. Establishment	Voted ..	13,59,440	14,45,000	14,71,900
	Charged ..	*3,26,333*	*3,30,000*	*3,38,000*
E. Tools and Plant	Voted ..	88,000	69,000	69,200
	Charged ..	*5,000*	*3,000*	*2,800*
F. Grants-in-aid	Voted ..	31,01,700	23,59,000	26,80,500
	Charged ..	*4,00,000*	*4,00,000*	*4,00,000*
Expenses out of the grant from the Central Government for economic development and improvement of Rural areas—Grants in aid for improvement of existing village communication (excluding waterways) and Agricultural Institute at Daulatpur	Voted ..	1,46,800	..	..
	Charged ..	*3,200*	..	..
Expenses out of grant received from public bodies for rural reconstruction scheme—Grants in aid for improvement of existing village communications (excluding waterways) ..	Voted ..	30,000	..	..
G. Suspense	Voted ..	2,500	4,000	4,200
	Charged ..	..	..	..
D(1) and E(1). *Deduct*—Recoveries	Voted ..	3,55,000	1,00,000	99,500
	Charged ..	*88,000*	*41,000*	*41,000*
H. Charges in England	Voted ..	18,400	36,000	28,120
	Charged ..	*66,560*	*62,000*	*54,160*
I. Loss or gain by exchange	Voted ..	..	..	..
	Charged ..	..	..	..
J(*a*) and(*b*). *Deduct*—English cost of establishment and stores	Voted ..	..	..	..
	Charged ..	..	..	..
For rounding	Voted ..	+160	..	+80
	Charged ..	*—93*	..	*—460*
Total Grant No. 29 ..	..	**1,46,75,000**	**1,25,30,000**	**1,31,15,000**
	Voted ..	1,34,59,000	1,13,01,000	1,19,04,000
	Charged ..	*12,16,000*	*12,29,000*	*12,11,000*

III—DETAILED ACCOUNT No. 50A—ORIGINAL WORKS—BUILDINGS.

—		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
A—Original Works—Buildings.				
A-1—Land Revenue	Voted	..	18,000	7,000
	Charged	..	..	..
A-2—Provincial Excise	Voted	31,095	10,000	10,000
	Charged	..	..	..
A-3—Registration	Voted	1,29,420	25,000	26,000
	Charged	..	..	..
A-4—General Administration	Voted	12,06,955	5,14,000	8,09,800
	Charged	*54,331*	*30,000*	*29,700*
A-5—Adminstration of Justice	Voted	2,56,400	4,50,000	4,67,186
	Charged	..	..	..
A-6—Jails and Convict Settlement	Voted	3,13,484	6,00,000	5,06,320
	Charged	*360*	..	*360*
A-7—Police	Voted	2,21,538	1,59,000	1,75,160
	Charged	*910*	*1,000*	*910*
A-8—Ports and Pilotage	Voted	..	..	..
	Charged	..	..	..
A-9(*a*)—Education—European and Anglo-Indian	Voted	5,000	5,000	5,000
	Charged	..	..	..
A-9(*b*)—Education—Other than European and Anglo-Indian.	Voted	3,50,511	45,000	44,750
	Charged	*14,210*	*11,000*	*17,950*
A-10—Medical	Voted	4,95,914	50,000	74,481
	Charged	*2,280*	*2,000*	*2,280*
A-11—Public Health	Voted	..	..	..
	Charged	..	..	..
A-12—Agriculture	Voted	3,14,000	2,08,000	1,90,000
	Charged	..	..	..
A-13—Industries	Voted	15,500	17,000	16,714
	Charged	..	..	..
A-14—Civil Works	Voted	2,32,000	86,000	88,224
	Charged	..	..	..
A-15—Stationery and Printing	Voted	1,000	1,000	1,000
	Charged	..	..	..
A-16—Miscellaneous Departments	Voted	11,500	8,000	11,500
	Charged	..	..	..
For rounding	Voted	+683	..	−135
	Charged	*−91*	..	*−200*
Total A—Original Works—Buildings	**Voted**	**35,85,000**	**21,96,000**	**24,33,000**
	Charged	*72,000*	*44,000*	*51,000*

III—Detailed Accounts Nos. 50A, B and H.—Original Works—Buildings.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
A—Original Works—Buildings.				
Voted.				
New works	.. ..	35,85,000	21,96,000	24,33,000
Approved in course of construction ..	..			
Minor works	.. ..			
Charged.				
New works	..	*72,000*	*44,000*	*51,000*
Approved in course of construction ..	..			
Minor works	..			
B—Original Works—Communications.				
Voted.				
New works	..	12,81,000	11,51,000	11,18,000
Approved in course of construction ..	..			
Minor works	..			
Charged.				
New works	..	..	..	..
Approved in course of construction ..	..			
Minor works	..			
Total Original Works	**Voted** ..	**48,66,000**	**33,47,000**	**35,51,000**
	Charged	*72,000*	*44,000*	*51,000*
H—Charges in England.				
Leave and Deputation salaries	Voted ..	8,000	16,880	14,520
	Charged	*53,200*	*49,240*	*37,360*
Overseas pay	Voted ..	10,400	19,000	13,600
	Charged	*13,360*	*13,080*	*16,800*
Cost of stores	Voted ..	....	..	..
	Charged	....	..	..
Miscellaneous (voted)	..	....	80	..
For rounding	Voted ..	....	+40	..
	Charged	....	*−320*	..
Total H—Charges in England	..	**84,960**	**98,000**	**82,280**
	Voted ..	18,400	36,000	28,120
	Charged	*66,560*	*62,000*	*54,160*

GRANT No. 30

Famine Relief

(Head of Account:—54—Famine Relief)

Voted Rs. 2,00,000 *Charged Rs. Nil.*

Total Rs. 2,00,000

II—Abstract Account

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.
A.—Famine Relief—			
Salaries and Establishment	**2,000**	**1,000**	
Relief works	..	..	
Relief to people employed otherwise than on famine relief works	..	..	
Gratuitous Relief	**20,000**	**10,000**	
Miscellaneous	**1,78,000**	**89,000**	
B.—Transfer to Famine Relief Fund	..	..	
Total Grant No. 30	**2,00,000**	**1,00,000**	**2,00,000**
Voted ..	2,00,000	1,00,000	2,00,000
Charged ..	..	..	..

III.—Detailed Account No. 54A—Salaries and Establishment.

	Number. 1938-39.				
A-1—Pay of officers		Pay and allowances of special relief officers			
A-2—Pay of establishment.		Clerks and other superior establishment			
		Inferior establishments ..			
A-3—Allowances, honoraria, etc.		Travelling allowance ..			
A-4—Contingencies		Contingencies			
		Total Salaries and Establishment	**2,000**	**1,000**	
		Voted ..	2,000	1,000	
		Charged ..	..	..	

III.—Detailed Account No. 54B—Relief Works.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
B-1—Communications	Wages of Labour			..
	Other expenditure			..
B-2—Irrigation Works.	Wages of Labour			..
	Other expenditure			..
B-3—Other Works ..	Wages of Labour			..
	Other expenditure			..
	Total Relief Works ..			..
	Voted ..			..
	Charged ..			..

III.—Detailed Account No. 54C—Gratuitous Relief.

Gratuitous Relief.			
C-1—In Government Institutions			
C-2—In other ways			
C-3—At the houses of the people			
Total Gratuitous Relief ..	**20,000**	**10,000**	
Voted ..	**20,000**	**10,000**	
Charged ..	..	..	

GRANT No. 31

Superannuation Allowances and Pensions

(Head of Account:—55—Superannuation Allowances and Pensions)

Voted Rs. 68,81,000 *Charged Rs. 27,02,000*

Total Rs. 95,83,000

II—Abstract Account.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
A. Superannuation and retired allowances—				
(*a*) **Pensions of pilotage establishment—**				
(*i*) **Pensions of pilots**	**Voted** ..	..	..	..
	Charged	*5,000*	*5,000*	*5,000*
(*ii*) **Pensions of non-pilots** ..	**Voted** ..	**1,000**	**1,000**	**1,000**
	Charged	..	..	..
(*b*) **Other pensions**	**Voted** ..	**63,50,000**	**61,40,000**	**59,50,000**
	Charged	*8,000*	*7,000*	*3,12,000*
Total ..		**63,64,000**	**61,53,000**	**62,68,000**
B. Equated payments of commuted value of pensions charged to capital—				
(*a*) **Capital**	**Voted** ..	**2,32,000**	**2,25,000**	**2,23,000**
	Charged	*16,000*	*15,000*	*17,000*
(*b*) **Interest** (*Charged*)		*1,36,000*	*1,44,000*	*1,58,000*
C. Compassionate allowance—				
Compassionate allowance (ordinary) ..	**Voted** ..	**48,000**	**46,000**	**45,000**
	Charged	*9,000*	*9,000*	*9,000*
D. Covenanted Civil Service pensions (*Charged*)		..	..	*55,000*
E. Donations to Provident Fund ..	**Voted** ..	**44,000**	**43,000**	**46,000**
	Charged	*8,000*	*8,000*	*9,000*

II—Abstract Account—*concld*.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
F. Gratuities—				
(*a*) **Gratuities**	**Voted** ..	**30,000**	**30,000**	**48,000**
	Charged	..	..	..
(*b*) **Compassionate gratuity (compassionate fund)** ..	**Voted** ..	**12,000**	**12,000**	**12,000**
	Charged	..	..	..
G. Pensions for distinguished and meritorious services	**Voted** ..	..	..	..
	Charged	..	..	..
H. Charitable allowances	**Voted** ..	..	..	..
	Charged	..	..	..
I. Charges in England	**Voted** ..	**2,36,000**	**2,27,000**	**2,13,000**
	Charged	*21,68,000*	*20,80,000*	*20,80,000*
J. *Add*—**Payments to Central Government on account of pensions payable to officers serving under Provincial Governments and recoverable under sections 247 (5), 250 (1), 253 (2), 259 (2) and (3) of the Government of India Act, 1935** (*Charged*) ..		*3,90,000*	*3.80,000*	..
K. Loss or gain by exchange on Home transactions other than stores.	**Voted** ..	..	..	..
	Charged	..	..	..
L. *Deduct*—**Pensionary charges transferred to Commercial Departments.**	**Voted** ..	**72,000**	**70,000**	**60,000**
	Charged	*38,000*	*37,000*	*35,000*
M. *Deduct*—**Actual amount of pensions recovered from other Governments.**	**Voted** ..	..	..	..
	Charged	..	..	..
For rounding	**Voted** ..	..	..	..
	Charged	..	..	..
Total Grant No. 31 ..		**95,83,000**	**92,65,000**	**90,88,000**
	Voted ..	**68,81,000**	**66,54,000**	**64,78,000**
	Charged	*27,02,000*	*26,11,000*	*26,10,000*

III—Detailed Account No. 55—I—Charges in England.

A—Secretary of State—				
Superannuation	*Charged*	*3,28,000*	*3,20,000*	*3,20,000*
B—High Commissioner—				
General Pensions / Indian Civil Service annuities	Voted ..	2,36,000	2,27,000	2,13,000
	Charged	*18,40,000*	*17,60,000*	*17,60,000*
Total ..		24,04,000	23,07,000	22,93,000
	Voted ..	2,36,000	2,27,000	2,13,000
	Charged	*21,68,000*	*20,80,000*	*20,80,000*

GRANT No. 32

Charges on account of Stationery and Printing

(Head of Account:—56—Stationery and Printing)

Voted Rs. 21,66,000 *Charged Rs. 18,000*

Total Rs. 21,84,000

II—Abstract Account

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
I—Stationery—				
A—Stationery supplied from Central Stores ..	**Voted** ..	**7,96,300**	**8,13,000**	**8,44,000**
	Charged	*700*	*600*	*700*
B—Discount on plain paper used with stamps		**16,000**	**16,000**	**16,000**
C—Purchase of plain paper used with stamps		**1,04,000**	**93,000**	**94,000**
II—Printing—				
D—Government Presses.				
D-1—Pay of officers	**Voted** ..	**30,452**	**40,100**	**37,300**
	Charged	*12,600*	*11,400*	*11,400*
D-2—Pay of establishments		8,24,490	7,93,500	7,90,388
D-3—Allowances, honoraria, etc.	Voted ..	14,000	12,200	12,972
	Charged	*500*	..	..
D-4—Contingencies		99,919	90,990	92,260
D-5—Contract contingencies		49,040	55,140	61,340
D-6—Mechanical Section		20,800	20,700	20,700
D-7—Type Foundry Section		4,260	4,220	4,220
D-8—Provision for depreciation (Voted)		84,950	99,600	1,04,024
D-9—Stores		26,350	23,350	22,850
D-10—Additions to plant and machinery		2,700	16,600	16,761
D-11—Charges payable to other departments		69,200	60,000	58,000
Lump provision for supply of cheque forms		..	..	1,000
D-12—Renewals and replacement from Depreciation Reserve ..		31,150	44,100	43,600
D-13—*Deduct*—Amount transferred from Depreciation Reserve (Voted)		31,150	44,100	43,600
For rounding ..	Voted ..	−61	..	+85
	Charged	..	..	..
Total D—Government Presses ..		**12,39,200**	**12,27,800**	**12,33,300**
	Voted ..	12,26,100	12,16,400	12,21,900
	Charged	*13,100*	*11,400*	*11,400*
Carried over ..	Voted ..	21,42,400	21,38,400	21,75,900
	Charged	*13,800*	*12,000*	*12,100*

II—Abstract Account—*concld.*

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
Brought forward	Voted ..	21,42,400	21,38,400	21,75,900
	Charged	*13,800*	*12,000*	*12,100*
E—Printing at Private presses		..	..	..
F—Cost of Printing work done by other Governments		**2,250**	**2,300**	**200**
G—Charges in England	**Voted** ..	**21,680**	**22,300**	**30,080**
	Charged	*4,000*	..	..
H—Loss or gain by exchange	**Voted** ..	..	..	..
	Charged	..	..	..
For rounding	**Voted** ..	**—330**	..	**—180**
	Charged	*+200*	..	*—100*
I—*Deduct*—**Value of stationery supplied to and the cost of printing done for commercial and other paying departments** ..		..	..	..
Total Grant No. 32 ..		**21,84,000**	**21,75,000**	**22,18,000**
Voted ..		21,66,000	21,63,000	22,06,000
Charged ..		*18,000*	*12,000*	*12,000*

III.—Detailed Account No. 56D.—Government Presses.

D—GOVERNMENT PRESSES.

(Summary).

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
(a) Bengal Government Press	**Voted** ..	**8,33,400**	**8,39,900**	**8,26,900**
	Charged	*13,100*	*900*	..
(b) Publication Branch		**33,100**	**30,300**	**27,300**
(c) Secretary to Governor's Press		**10,600**	**11,100**	**10,900**
(d) Darjeeling Branch Press		**35,500**	**36,500**	**36,400**
(e) Press and Forms Department	**Voted** ..	**3,13,500**	**2,98,600**	**3,20,400**
	Charged	..	*10,500*	*11,400*
Total		**12,39,200**	**12,27,800**	**12,33,300**
Voted ..		**12,26,100**	**12,16,400**	**12,21,900**
Charged ..		*13,100*	*11,400*	*11,400*

(Details).

(a) **Bengal Government Press.**

D-1—Pay of officers.

Numbers. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
4	Superintendent, Deputy Superintendents and Assistant Superintendent 1 (650—50—1,250), 2 (550—40—750), 1 (200)			
	Voted ..	18,000	37,000	35,000
	Charged ..	*12,600*	*900*	..
	Total officers ..	**30,600**	**37,900**	**35,000**
	Carried over ..	30,600	37,900	35,000

III.—Detailed Account No. 56D.—Government Presses—*contd.*

Number 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
	D—GOVERNMENT PRESSES—*contd.*			
	(a) Bengal Government Press—*contd.*			
	Brought forward ..	30,600	37,900	35,000
	D-2—Pay of establishments.			
	(1) Operatives.			
	Press correctors, Impositors, Distributors, Compositors, Binders, Counters, etc.			
	Piece establishment—	3,35,000	3,05,000	2,95,000
	Permanent			
	Temporary			
	(2) Branch Supervision.			
34	Overseers, Section-holders, Foreman, Jamadars, etc. ..	53,200	54,000	51,800
	(3) Auxiliaries.			
57	Author correction checkers, Proceedings clerk, Brass rule and lead-keepers, Type-suppliers, Unlockers, Pressmen, Inkmen, Carriers, Washers, Mechanics, Report-writers, Press order clerks, Roller-moulders, Clerks, etc.	28,300	28,000	28,000
	(4) Reading Branch.			
53	Readers and Press Revisers, 1(350—400), 3 (250—300), 35 (110—250), 14 (60—100)	1,24,000	1,20,000	1,20,000
17	Copy-holders (40—60)			
	(5) Standing Formes.			
	Type-keepers, Forme-keepers, Matter-keepers, Typestore-keepers, etc.	..	..	..
	(6) All other establishments.			
60	Clerks, Paper store-keepers, Type store-keepers, Miscellaneous store-keepers, Time-keepers, Computors, etc.	85,000	87,000	87,700
23	Servants			
	Total establishment ..	**6,25,500**	**5,94,000**	**5,82,500**
	Carried over ..	6,56,100	6,31,900	6,17,500

III.—DETAILED ACCOUNT NO. 56D.—GOVERNMENT PRESSES—*contd.*

Number. 1938-39.			Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
	D—GOVERNMENT PRESSES—*contd.*				
	(*a*) **Bengal Government Press**—*contd.*				
	Brought forward ..		6,56,100	6,31,900	6,17,500
	D-3—Allowances, honoraria, etc.				
	Travelling allowance	Voted ..	..	500	500
		Charged	*500*	..	..
	Confidential allowance		2,200	2,200	2,200
	Overtime and other allowances		10,000	5,000	6,000
	Cost of passages granted under Bengal Passage Rules, 1927 ..		..	2,500	2,500
	Total allowances ..		**12,700**	**10,200**	**11,200**
	D-4—Contingencies.				
	Customs duty on imported stores		2,900	2,600	2,000
	Rents, rates and taxes		10,200	10,200	10,220
	Purchase of books		..	..	..
	Subscription to newspapers and periodicals		100	100	80
	Other contingent charges		47,000	44,000	44,500
	Total contingencies ..		**60,200**	**56,900**	**56,800**
	D-5—Contract contingencies		**27,000**	**35,000**	**35,300**
	D-6—Mechanical Section.				
	(*1*) *Operatives.*				
6	Carpenters (30—1—40)		2,900	2,900	2,900
	(*3*) *Auxiliaries.*				
9	Mechanics, Drivers and Gas-fitters		9,100	9,200	8,800
	Total Mechanical Section ..		**12,000**	**12,100**	**11,700**
	D-7—Type Foundry Section.				
	(*1*) *Operatives.*				
1	Matrix-maker, Casters (100 and less)		1,200	1,200	1,200
	(*3*) *Auxiliaries.*				
1	Clerk and Machine justifier (40—202)		1,140	1,100	1,100
	Total Type Foundry ..		**2,340**	**2,300**	**2,300**
	Carried over ..		7,70,340	7,48,400	7,34,800

III.—Detailed Account No. 56D.—Government Presses—*contd.*

Numbers. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
	D—GOVERNMENT PRESSES—*contd.*			
	(a) Bengal Government Press—*concld.*			
	Brought forward	7,70,340	7,48,400	7,34,800
	D-8—Provision of depreciation.			
	For payment into Depreciation Reserve (Voted)	55,650	60,000	59,620
	D-9—Stores.			
	Raw materials	18,000	16,000	16,000
	D-10—Addition to plant and machinery	2,500	16,400	16,561
	D-12—Renewals and replacement from Depreciation Reserve. ..			
	Renewals and replacement	26,150	39,100	38,600
	D-13—*Deduct*—**Amount transferred from Depreciation Reserve (voted)**	26,150	39,100	38,600
	Total ..	**8,46,490**	**8,40,800**	**8,26,981**
	For rounding — Voted ..	+10	..	−81
	For rounding — *Charged*	..	..	..
	Total (a) Bengal Government Press ..	**8,46,500**	**8,40,800**	**8,26,900**
	Voted ..	8,33,400	8,39,900	8,26,900
	Charged ..	*13,100*	*900*	..
	(b) Publication Branch.			
	D-2—Pay of establishment.			
12	Clerks (45—150)	11,300	11,000	10,600
4	Servants (15—27)	800	900	900
	Temporary establishment	..	..	..
	Total pay of establishment ..	**12,100**	**11,900**	**11,500**
	D-3—Allowances, honoraria, etc.			
	House-rent and other allowances	400	400	300
	Total ..	**400**	**400**	**300**
	D-4—Contingencies.			
	Postage and telegram charges	18,600	16,000	12,500
	Purchase of books	..	..	..
	Other contingent charges	2,000	2,000	3,000
	Total Contingencies	**20,600**	**18,000**	**15,500**
	Total ..	**33,100**	**30,300**	**27,300**
	For rounding ..	..	..	..
	Total (b) Publication Branch	**33,100**	**30,300**	**27,300**

III—Detailed Account No. 56D—Government Presses—*contd.*

Number 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
	D—GOVERNMENT PRESSES—*contd.*			
	(c) Secretary to Governor's Press.			
	D-1—Pay of officer.			
1	Manager (175—220)	2,340	2,300	2,300
	Total Pay of Officer ..	**2,340**	**2,300**	**2,300**
	D-2—Pay of establishment.			
	(1) Operatives.			
8	Compositors, Impositors, Machinemen and Binder, 3(50—80), 2 (40—60), 2(30—50), 1 (20—40)	5,300	6,000	5,700
	(4) Reading Branch.			
1	Reader (110—8—150)	2,400	2,300	2,300
1	Copy-holder (40—60)			
	(6) All other establishment.			
1	Peon (15—19)	230	200	228
	Total Pay of establishments ..	**7,930**	**8,500**	**8,228**
	D-3—Allowances, honoraria, etc.			
	Overtime and other allowances	300	300	300
	Travelling allowance	..	..	..
	Total allowances, etc. ..	**300**	**300**	**300**
	For rounding ..	+30	..	+72
	Total (c) Secretary to Governor's Press ..	**10,600**	**11,100**	**10,900**

III—Detailed Account No. 56D—Government Presses—*contd.*

Numbers. 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
	D—GOVERNMENT PRESSES—*contd.*			
	(d) Darjeeling Branch Press.			
	D-2—Pay of establishments.			
	(1) Operatives.			
25	Compositors, Distributors, Pressmen and Binders (98 and less)	19,100	19,200	19,800
	(2) Branch supervision.			
1	Section-holder (125—10—175)	1,600	2,600	2,100
	(4) Reading Branch.			
6	Readers and copyholders (300 and less)	10,700	10,400	10,300
	(6) Other establishments.			
3	Clerk (50—3—125) and apprentices	1,200	1,100	1,200
	Total pay of establishment ..	**32,600**	**33,300**	**33,400**
	D-3—Allowances, honoraria, etc.			
	Travelling allowances	..	..	..
	House-rent and other allowances	..	..	..
	Overtime allowance	1,000	1,200	1,000
	Total allowances, etc. ..	**1,000**	**1,200**	**1,000**
	D-4—Contingencies.			
	Rent of telephone line .. .. }			
	Rent, rates and taxes .. .. }	360	360	360
	Clothing for peons .. .. }			
	Customs duty on imported stores	..	..	..
	Other contingent charges	700	750	700
	Total contingencies ..	**1,060**	**1,110**	**1,060**
	D-5—Contract Contingencies	540	540	540
	D-9—Stores.			
	Raw materials	350	350	350
	D-10—Additions to plant and machinery.			
	For rounding ..	—50	..	+50
	Total (d) Darjeeling Branch Press	**35,500**	**36,500**	**36,400**

III.—Detailed Account No. 56D.—Government Presses—*contd.*

	Number 1938-39.		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		D—GOVERNMENT PRESS— *contd.*			
		(e) Press and Forms Department.			
D-1—Pay of officers	1	Manager (750—40—950) ..			
		Voted ..	10,112	800	..
		Charged	..	*10,500*	*11,400*
		Total pay of officers ..	**10,112**	**11,300**	**11,400**
		(2) Branch supervision.			
D-2—Pay of establishment.	25	Overseers, Section-holders, Foremen, Jamadars (350 and less) ..	35,600	35,000	36,500
		(3)—Auxiliaries.			
	1	Press corrector (50—80) ..	960	1,000	960
		(4) Reading Branch.			
	3	Readers (150 and less) ..	4,500	4,400	4,400
		(5) Standing Formes.			
	3	Forme-keepers (90 and less) ..	2,000	1,900	1,900
		(6) All other establishments.			
	52	Clerks and store-keepers ..			
		Forms Department (300 and less)			
	27	Press Department (250 and less)			
	13	Servants—	1,03,300	1,03,500	1,11,000
		Forms Department (35 and less)			
	4	Press Department (112 and less)			
		Temporary establishment ..			
		Total pay of establishment	**1,46,360**	**1,45,800**	**1,54,760**
		Carried over .. Voted ..	1,56,472	1,46,600	1,54,760
		Carried over .. *Charged*	..	*10,500*	*11,400*

III—Detailed Account No. 56D—Government Presses—*concld.*

			Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
			Rs.	Rs.	Rs.
		D—GOVERNMENT PRESSES—*contd.*			
		(e) Press and Forms Department—*contd.*			
		Brought forward .. Voted ..	1,56,472	1,46,600	1,54,760
		Brought forward .. *Charged*	..	*10,500*	*11,400*
D-3—Allowances, honoraria, etc.		Travelling allowance	100	100	100
		House-rent and other allowances ..			72
		Cost of passages granted under Bengal Passage Rules, 1927 (*Charged*)	..	..	..
		Total Allowances, etc.	**100**	**100**	**172**
D-4—Contingencies		Rent, rates and taxes	2,412	2,340	2,425
		Purchase of books	47	20	10
		Subscription to newspapers and periodicals..	30	20	40
		Other contingent charges	15,000	12,200	16,000
		Customs duty on imported stores ..	570	400	425
		Total Contingencies	**18,059**	**14,980**	**18,900**
		D-5—Contract Contingencies	21,500	19,600	25,500
	Number. 1938-39.	*(3) Auxiliaries.*			
D-6—Mechanical Section.	8	Mechanics, Drivers, etc. (200 and less)	8,800	8,600	9,000
		Total Mechanical Section ..	**8,800**	**8,600**	**9,000**
		Branch supervision.			
D-7—Type Foundry Section.	1	Foreman (80—100)	1,200	1,200	1,200
		(3) Auxiliaries.			
	1	Justifier (40—60)	720	720	720
		Total Type Foundry ..	**1,920**	**1,920**	**1,920**
		Carried over .. Voted ..	2,06,851	1,91,800	2,10,252
		Carried over .. *Charged*	..	*10,500*	*11,400*

III—Detailed Account No. 56D. and F.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
	D—GOVERNMENT PRESSES—*concld.*			
	(e) Press and Forms Department—*concld.*			
	Brought forward { Voted ..	2,06,851	1,91,800	2,10,252
	Brought forward { *Charged* ..	..	*10,500*	*11,400*
D-8—Provision for depreciation.	For payment into Depreciation Reserve (Voted).	29,300	39,600	44,404
D-9—Stores ..	Purchase of raw materials	8,000	7,000	6,500
D-10—Additions to plant and machinery.	Additions to plant and machinery ..	200	200	200
D-11—Charges payable to other departments.	Cost of convict labour	69,200	60,000	58,000
	Lump provision for supply of Cheque forms	..	..	1,000
D-12—Renewals and replacement from Depreciation Reserve.	Renewals and replacement	5,000	5,000	5,000
D-13—Deduct—Amount transferred from Depreciation Reserve.	Amount transferred from Depreciation Reserve (Voted)	5,000	5,000	5,000
	For rounding .. { Voted ..	—51	..	+44
	For rounding .. { *Charged* ..	..	..	..
	Total (e) Press and Forms Department ..	**3,13,500**	**3,09,100**	**3,31,800**
	Voted ..	3,13,500	2,98,600	3,20,400
	Charged ..	..	*10,500*	*11,400*
	F—Cost of printing work done by other Governments.			
	Cost of Army forms supplied to the Police Department.	250	300	
	Other printing works	2,000	2,000	
	Total ..	**2,250**	**2,300**	**200**

III—DETAILED ACCOUNT NO. 56G.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
G—CHARGES IN ENGLAND.	Rs.	Rs.	Rs.
Stationery, Printing and Book-binding for the High Commissioner	..	..	..
Leave salaries and deputation pay ..	6,000	4,400	12,000
Sterling overseas pay — Voted ..	..	4,000	4,000
Sterling overseas pay — *Charged*	*4,000*	..	..
Government scholarships	..	..	..
Stores for India—			
B. G. Press—			
Stores proper—			
Paper .. .. Printing stores .. .. Other stores	12,200	11,600	12,000
Depreciation fund stores—			
Paper .. .. Printing stores .. .. Other stores	15,400	11,100	12,200
Total B. G. Press	27,600	22,700	24,200
Deduct—Amount transferred from Depreciation Reserve for renewals and replacements	15,400	11,100	12,200
Total ..	12,200	11,600	12,000
Press and Forms Department—			
Stores proper—			
Paper .. .. Printing stores .. .. Other stores	3,480	2,300	2,080
Depreciation Fund Stores—			
Paper .. .. Printing stores .. .. Other stores	520	1,000	920
Total—Press and Forms Department ..	4,000	3,300	3,000
Deduct—Amount transferred from Depreciation Reserve for renewals and replacements	520	1,000	920
Totel ..	3,480	2,300	2,080
Grand Total (Stores) ..	15,680	13,900	14,080
Total charges in England — **Voted** :	**21,680**	**22,300**	**30,080**
Total charges in England — *Charged*	*4,000*	..	..

GRANT No. 33

Miscellaneous

(Head of Account:—57—Miscellaneous)

Voted Rs. 18,22,000 *Charged Rs. 100*

Total Rs. 18,22,100

II—Abstract Account.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs,	Rs.
A—Allowances to Terrorists and other State Prisoners (Voted) ..		..	**6,300**	**6,500**
A-A—Expenditure on account of State Prisoners and Detenus (Voted)		**3,00,000**	..	..
B—Cost of Books and Periodicals (Voted)		..	..	..
C—Donations for Charitable purposes	**Voted** ..	**1,28,000**	**78,500**	**77,000**
	Charged..	..	..	..
D—Charges on account of European Vagrants—				
D-1—Pay of establishment	Voted ..	..	1,600	1,800
	Charged..	..	..	..
D-2—Contingencies	Voted ..	..	3,200	4,000
	Charged..	..	..	..
For rounding (Voted)		..	..	..
Total D ..		..	**4,800**	**5,800**
	Voted ..	..	4,800	5,800
	Charged..	..	..	..
E—Special Commissions of Enquiry—				
E-1—Pay of officers	Voted ..			
	Charged..			
E-2—Pay of establishment (Voted)				
E-3—Allowances, honoraria, etc.	Voted ..			
	Charged			
E-4—Contingencies (Voted)				
E-5—Grants-in-aid, contributions for passages, etc. (*Charged*) ..				
Total E ..		**1,93,000**	**31,000**	**50,000**

II.—ABSTRACT ACCOUNT—*concld.*

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
F—Rewards for destruction of wild animals ..	Voted ..	..	3,000	3,000
	Charged ..	..	*100*	*100*
G—Petty Establishments—				
G-1—Pay of establishment (Voted)		20,300	20,100	19,500
G-2—Allowances, honoraria, etc. (Voted)		900	900	1,300
G-3—Contingencies (Voted)		77,400	77,000	73,900
For rounding		+400	..	+300
Total G ..		**99,000**	**98,000**	**95,000**
	Voted ..	99,000	98,000	95,000
	Charged..	..	..	..
H—Irrecoverable temporary loans and advances written off ..	**Voted** ..	**4,000**	**1,50,000**	**20,000**
	Charged..	..	..	..
I—Rents, rates and taxes	**Voted** ..	**42,700**	**44,000**	**43,000**
	Charged..	..	..	..
J—Contributions	**Voted** ..	**10,05,000**	**9,90,000**	**9,95,000**
	Charged..	..	..	..
K—Miscellaneous charges for the treatment of patients at the Pasteur Institute	**Voted** ..	..	..	..
	Charged..	..	..	..
L—Miscellaneous Durbar charges (Voted)		**4,000**	**6,000**	**4,000**
M—Miscellaneous and unforeseen charges	**Voted** ..	**46,000**	**10,95,000**	**14,07,000**
	Charged..	*100*	..	..
Charges in connection with His Majesty's Coronation (Voted) ..		..	25,000	..
N—Charges in England—				
High Commissioner for India—Cost of books and periodicals.	**Voted** ..	**400**	**400**	**400**
	Charged..	..	..	..
O—Loss or gain by exchange on Home transactions other than stores	**Voted** ..	..	..	..
	Charged	..	..	..
For rounding	**Voted** ..	**−100**	..	**+300**
	Charged..	..	..	..
Total Grant No 33		**18,22,100**	**25,32,100**	**27,07,100**
	Voted ..	**18,22,000**	**25,32,000**	**27,07,000**
	Charged ..	*100*	*100*	*100*

III.—DETAILED ACCOUNTS NOS. 57C. AND D.

		Budget estimate, 1938-39.	Revised estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
C—DONATIONS FOR CHARITABLE PURPOSES.				
Charges for vagrants (other than European and non-Indian vagrants), shipwrecked mariners, maintenance of paupers and indigent persons, burial of paupers and passage and diet money of insane persons sent to and released from mental hospitals.	Voted ..	7,000	8,000	7,000
	Charged..	..	..	..
Maintenance of famine orphans (voted)		15,500	15,500	15,000
Other donations for charitable purposes	Voted ..	1,00,000	55,000	55,000
	Charged..	..		..
Charges on account of European and non-Indian Vagrants, etc.—				
Pay of establishment		1,800	..	
Contingencies (including deportation charges)	Voted ..	3,500	..	..
	Charged..	..	..	..
For rounding	Voted ..	+200	..	..
	Charged..	..	..	..
Total C ..		**1,28,000**	**78,500**	**77,000**
	Voted ..	1,28,000	78,500	77,000
	Charged..	..	..	..
D—Charges on account of European and non-Indian vagrants, etc.—				
D-1—Pay of establishment	Voted ..	..	1,600	1,800
	Charged..	..	..	..
Leave salaries				..
D-2—Contingencies (including deportation charges)	Voted ..	..	3,200	4,000
	Charged..	..	..	..
For rounding		..	..	..
Total D ..		..	**4,800**	**5,800**
	Voted ..	..	4,800	5,800
	Charged..	..	..	..

III.—Detailed Accounts Nos. E. and G.—Special Commissions of Enquiry and Petty Establishments.

	Budget Estimate, 1938-39.	Revised Estimate 1937-38.	Budget Estimate, 1937-38.
E—Special Commissions of Enquiry.	Rs.	Rs.	Rs.
E-1—Pay of officers—			
Gazetted officers .. .. { Voted ..			
{ *Charged*			
E-2—Pay of establishment—			
Clerks			
Servants			
E-3—Allowances, honoraria, etc.—			
Travelling allowance .. .. { Voted ..			
{ *Charged*			
House-rent and other allowances			
E-4—Contingencies—			
Contingent charges			
E-5—Grants-in-aid, contribution for passages, etc. (*Charged*) ..			
Total E—Special Commissions of Enquiry ..	**1,93,000**	**31,000**	**50,000**
Voted ..	1,93,000	31,000	50,000
Charged	..	..	..
G—PETTY ESTABLISHMENTS.			
Summary.			
(*a*) For maintenance of Writers' Buildings	19,700	19,600	19,400
(*b*) Establishment at Hastings	300	300	400
(*c*) Central Despatch Section	78,600	78,100	74,900
For rounding	+400	..	+300
Total G—Petty Establishments ..	**99,000**	**98,000**	**95,000**
Voted ..	99,000	98,000	95,000
Charged ..	..	..	..

Details.	Rs.	Rs.	Rs.
G.—Petty establishments—			
(*a*) For maintenance of Writers' Buildings—			
G-2—Pay of establishment—			
Establishment	3,100	3,100	2,700
Temporary establishment	..	..	400
G-5—Contingencies	16,600	16,500	16,300
For rounding	..	..	..
Total (*a*) for maintenance of Writers' Buildings	19,700	19,600	19,400

III.—Detailed Accounts Nos. 57G. and J.—Petty Establishments, etc.

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.
G—PETTY ESTABLISHMENTS—*concld.*			
(*b*) Establishment at Hastings	300	300	400
(*c*) *Central Despatch Section.*			
G-2—Pay of establishment	16,900	16,700	16,000
G-3—Allowances and honoraria	900	900	1,300
G-5—Contingencies—			
Cost of stamps	47,000	47,000	47,000
Office expenses and miscellaneous	13,800	13,500	10,600
Total (*c*) Central Despatch Section	78,600	78,100	74,900
J—Contributions.			
For the maintenance of telegraph lines	2,600	2,500	2,600
Grant to Victoria Memorial	25,000	25,000	25,000
For other purposes .. .. Voted ..	21,200	16,500	21,200
For other purposes .. .. *Charged*	..	..	..
Contribution to the Post and Telegraph Department for Foreign State Telegrams	1,000	1,000	1,000
Augmentation grants to District Boards (Voted)	9,35,000	9,35,000	9,35,000
Grant to the Labour Welfare Organisations (voted)	20,000	10,000	10,000
For rounding .. .. Voted ..	+200	..	+200
For rounding .. .. *Charged*	..	..	..
Total J—Contributions ..	**10,05,000**	**9,90,000**	**9,95,000**
Voted ..	10,05,000	9,90,000	9,95,000
Charged ..	..	..	..

GRANT No. 31

Commutation of Pensions

(Head of Account:—55A—Commutation of Pensions Financed from Ordinary Revenues)

Voted Rs. 10,00,000 *Charged Rs. 1,00,000*

Total Rs. 11,00,000

II—Abstract Account

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
Amount transferrd from "83—Payments of commuted value of pensions"	Voted ..	10,00,000	8,25,000	..
	Charged ..	*1,00,000*	*81,000*	..
Total Grant No. 31	..	11,00,000	9,06,000	..
	Voted ..	10,00,000	8,25,000	..
	Charged	*1,00,000*	*81,000*	..

GRANT No. 10

Irrigation, Navigation, Embankment and Drainage Works

(Head of Account:—68—Construction of Irrigation, Navigation, Embankment and Drainage Works)

Voted Rs. 38,500 *Charged Rs. 7,000*

Total Rs. 45,500

II—Abstract Account

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
G-A—Irrigation Works	Voted ..	38,000	2,91,000	4,32,000
	Charged	*7,000*	*11,000*	*32,000*
Total—(Damodar and Bakreswar Canal Projects)		45,000	3,02,000	4,64,000
H-B—Navigation, Embankment and Drainage Works ..	Voted ..	−95,000	−57,000	−94,000
	Charged	..	..	..
Total Grant No. 10 ..		**−50,000**	**2,45,000**	**3,70,000**
	Voted ..	−57,000	2,34,000	3,38,000
	Charged ..	*7,000*	*11,000*	*32,000*

III—Detailed Account.

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
G-A—Irrigation Works.				
Productive— (Damodar and Bakreswar Canals Projects)				
G-1—Works— New works .. .. .. Works in progress		23,000	59,000	1,53,400
G-1(*a*)—Extraordinary Replacements		4,000	1,77,000	2,06,000
G-2—Establishment	Voted ..	10,500	54,000	69,000
	Charged	*6,500*	*11,000*	*32,000*
G-3—Tools and plants		1,000	2,000	4,000
G-4—Suspense		..	..	..
G-6—*Deduct*—Receipts and recoveries on Capital Account ..		500	1,000	400
G-7—Charges in England	Voted ..	..	..	..
	Charged	..	..	..
G-8—Loss or gain by exchange..		..	..	..
For rounding ..	Voted ..	..	..	..
	Charged	*+500*	..	..
Total (A—Irrigation Works) ..		**45,000**	**3,02,000**	**4,64,000**
	Voted ..	38,000	2,91,000	4,32,000
	Charged	*7,000*	*11,000*	*32,000*

III—DETAILED ACCOUNT—*concld.*

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.
H-B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.			
Productive—			
(Grand Trunk Canal.)			
H-1—Works—			
New works			
Works in progress			
H-2—Establishment .. .. .. Voted ..			
Charged			
H-3—Tools and plants			
H-4—Suspense			
H-5—*Deduct*—Receipts and recoveries on Capital Account ..			
H-6—Charges in England .. .. .. Voted ..			
Charged			
H-7—Loss or gain by exchange			
For rounding .. Voted ..			
Charged			
Total ..			
Voted ..			
Charged ..			
Unproductive—			
(Hijli Tidal Canal, Calcutta and Eastern Canals, Madaripur Bhil Route, Dredging Bidyadhari river and Dredgers *Ronaldshay*, *Cowley*, *Burdwan*, and *Alexandra*, etc.)			
H-8—Works—			
New works	..	..	..
Works in progress	..	..	..
H-9—Establishment .. .. .. Voted ..	..	..	..
Charged	..	..	..
H-10—Tools and plant	..	..	..
H-11—Suspense	..	..	..
H-12—*Deduct*—Receipts and recoveries on Capital Accounts ..	95,000	57,000	94,000
H-13—Charges in England .. .. Voted ..	..	..	..
Charged	..	..	..
H-14—Loss or gain by exchange	..	..	..
For rounding	..	..	..
Total—Unproductive ..	−95,000	−57,000	−94,000
Voted ..	−95,000	−57,000	−94,000
Charged	..	..	..
Total—H-B—Navigation, Embankment and Drainage Works ..	**−95,000**	**−57,000**	**−94,000**
Voted ..	−95,000	−57,000	−94,000
Charged	..	..	..
Total ..	−50,000	2,45,000	3,70,000
Voted ..	−57,000	2,34,000	3,38,000
Charged	*7,000*	*11,000*	*32,000*

GRANT No. 29

Civil Works

(Head of Account:—81—Civil Works not charged to Revenue)

Voted Rs. Nil. ***Charged Rs. Nil.***

Total Rs. Nil.

II—Abstract Account

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.
K. Original works—Buildings			..
Civil works—			
L. Original works—Communications			..
N. 2. Establishment (voted)			..
O. 2. Tools and plant (voted)			..
P. Stock and suspense			..
Q. Loss or gain by exchange (voted)			..
R. *Deduct*—English cost of establishment (voted) ..			..
For rounding .. Voted ..			-
For rounding .. *Charged*			
Total Grant No. 29 ..			..
Total .. **Voted** ..			..
Total .. *Charged*			

GRANT No. 31

Commuted Value of Pensions

(Head of Account:—83—Payments of Commuted Value of Pensions)

Voted Rs.—2,32,000, ***Charged Rs.—16,000***

Total Rs.—2,48,000

II—Abstract Account

		Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
		Rs.	Rs.	Rs.
Payments of commuted value of pensions—				
(a) Payments in India	Voted ..	9,95,000	8,21,000	9,95,000
	Charged	*70,000*	*51,000*	*70,000*
(b) Payments in England—				
(i) Par value ..	Voted ..	5,000	5,000	5,000
	Charged	*30,000*	*30,000*	*30,000*
(ii) Loss or gain by exchange	Voted ..	..	..	..
	Charged	..	..	..
Total	..	11,00,000	9,07,000	11,00,000
	Voted ..	10,00,000	8,26,000	10,00,000
	Charged	*1,00,000*	*81,000*	*1,00,000*
Deduct—Amount financed from ordinary revenues	Voted ..	10,00,000	8,25,000	..
	Charged	*1,00,000*	*81,000*	..
Deduct—Amount recovered from other Governments	Voted ..	..	1,000	..
	Charged	..	..	..
Deduct—Capital portion of equated payments out of revenue.	Voted ..	2,32,000	2,25,000	2,23,000
	Charged	*16,000*	*15,000*	*17,000*
For rounding	Voted ..	..	..	..
	Charged	..	..	..
Net amount not charged to revenue	Total Grant No. 31 ..	—2,48,000	—2,40,000	8,60,000
	Voted ..	—2,32,000	—2,25,000	7,77,000
	Charged	*—16,000*	*—15,000*	*83,000*

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
DEBT, DEPOSITS, ETC.	Rs.	Rs.	Rs.
Unfunded Debt.			
STATE PROVIDENT FUNDS—			
General Provident Fund	52,60,000	46,50,000	41,90,000
I.C.S. Provident Fund	1,00,000	95,000	1,40,000
I.C.S. (Non-European Members) Provident Fund	5,000	5,000	15,000
Contributory Provident Fund	1,35,000	1,30,000	1,50,000
Other Miscellaneous Provident Fund	..	..	5,000
Total ..	55,00,000	48,80,000	45,00,000
DEPOSITS AND ADVANCES.			
Deposits not bearing interest.			
Deposits of Local Funds—			
OTHER FUNDS—			
Municipal Funds	53,00,000	53,00,000	53,00,000
Port and Marine Funds	..	..	55,000
Education Funds	22,00,000	20,00,000	20,60,000
Medical and Charitable Funds	1,10,000	1,10,000	1,25,000
Other Miscellaneous Funds	10,60,000	10,60,000	10,50,000
Total ..	86,70,000	84,70,000	85,90,000
Departmental and Judicial Deposits—			
Civil Deposits—			
Revenue Deposits	32,00,000	32,00,000	32,00,000
Civil Courts' Deposits	1,96,00,000	1,95,00,000	1,84,00,000
Criminal Courts' Deposits	1,70,000	1,70,000	1,90,000
Personal Deposits	2,37,00,000	2,37,00,000	2,80,00,000
Trust Interest Fund	2,15,000	2,15,000	3,00,000
Forest Deposits	1,000	1,000	1,000
Deposit for work done for public bodies or individuals ..	92,20,000	92,50,000	81,00,000
Deposits of the Jute Cess Fund	13,00,000	13,00,000	12,00,000
Deposits on account of cost price of Liquor, Ganja and Bhang	5,14,000	5,14,000	4,00,000
Public Works Deposits	3,90,000	3,90,000	3,72,000
Unclaimed Deposits in the General Provident Fund ..	..	..	1,000
Total ..	5,83,10,000	5,82,40,000	6,01,64,000

	Budget, Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.
Other Accounts—			
Subvention froms Central Road Fund	25,81,000	16,76,000	..
Deposit account of grant for economic development and improvement of rural areas	8,07,000	6,66,000	..
Deposit account for works done for public bodies and individuals—Contributions from local bodies for rural reconstruction scheme	1,28,000	..	..
Deposit Account of the grant made by the Indian Central Cotton Committee	4,000	4,000	4,000
Deposit Account of the grant made by the Imperial Council of Agricultural Research	94,000	1,08,000	93,000
Deposit Account of the grant by the Central Government for development of Sericultural Industry	50,000	44,000	46,000
Deposit Account of the grant by the Central Government for development of handloom industry	98,000	1,40,000	1,58,000
Deposit Account of the grant made by the Indian Central Jute Committee	52,000	16,000	11,000
Deposit Account of grants from Sugar Excise Duty ..	23,000	..	..
Total ..	38,37,000	26,54,000	3,12,000
Advances not bearing interest.			
Advances repayable—			
Special advances	..	70,000	60,000
Forest advances	9,10,000	9,16,000	9,50,000
Public Works advances	15,000	15,000	30,000
Total ..	9,25,000	10,01,000	10,40,000
Permanent advances	4,000	4,000	5,000
Accounts with foreign Government and Indian States	..	..	..
Accounts with the Government of Burma	3,00,000	3,00,000	..
Accounts with the Reserve Bank	2,80,000	2,80,000	..
Suspense.			
Suspense accounts—			
Suspense account	8,00,000	8,00,000	7,40,000
Reserve Bank Suspense	1,85,00,000	1,85,00,000	..
Cash Balance Investment account	2,29,62,000	1,69,62,000	..
Total ..	4,22,62,000	3,62,62,000	7,40,000
Cheques and Bills—Pre-audit cheques	2,87,00,000	2,87,00,000	..
Departmental and similar accounts—			
Departmental balances (Civil and Public Works) ..	1,45,000	1,45,000	1,00,000

GRANT No. 34

Deposits and Advances

(Head of Account:—Interest Free Advances)

Voted Rs. 3,30,000

II—Abstract Account

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.
Advances repayable—			
Civil Advances—			
Objection Book Advances	2,95,000	2,80,000	3,02,000
Passage Advances	2,000	2,000	2,000
Other Advances	32,000	36,000	30,000
Special advances	1,000	1,000	..
Total Grant No. 34 ..	**3,30,000**	**3,19,000**	**3,34,000**
Voted ..	**3,30,000**	**3,19,000**	**3,34,000**

GRANT No. 35

(Head of Account:—Loans and Advances by Provincial Governments)

Voted Rs. 22,16,000

II—Abstract Account

	Budget Estimate, 1938-39.	Revised Estimate, 1937-38.	Budget Estimate, 1937-38.
	Rs.	Rs.	Rs.
Loans to Municipalities, Port Funds, etc.—			
*Loans to Municipalities	4,53,000	6,75,000	8,30,000
†Loans to District and other Local Fund Committees ..	5,77,000	1,49,000	5,09,000
Advances to Cultivators	5,00,000	5,00,000	5,00,000
‡Advances under Special Laws	28,000	32,000	35,000
**Miscellaneous Loans and Advances	3,86,000	3,37,000	3,40,000
Total ..	19,44,000	16,93,000	22,14,000
Advances to Government Servants—			
House-building advances	1,40,000	1,30,000	1,30,000
Advances for purchase of motor-cars	1,28,000	1,00,000	1,28,000
Advances for the purchase of other conveyances	2,000	2,000	..
Passages Advances	2,000	2,000	2,000
Total ..	2,72,000	2,34,000	2,60,000
Total Grant No. 35 ..	**22,16,000**	**19,27,000**	**24,74,000**
Voted ..	**22,16,000**	**19,27,000**	**24,74,000**

	Rs.	Rs.	Rs.
*Asansol Municipality (For Sewerage Scheme)	..	1,15,000	1,15,000
Baranagore Municipality (For Joint Water Works)	1,46,600	3,20,000	3,25,000
Kamarhati Municipality (For Joint Water Works)	70,600	1,75,000	1,75,000
Halisahar Municipality (For Water Supply Scheme)	46,000	..	46,000
Khulna Municipality (For Water Supply)	..	20,000	15,000
Mymensingh Municipality (For Water Works)	..	10,000	10,000
Rajshahi Municipality (For Water Supply)	..	35,000	35,000
Comilla Municipality (For Water Supply)	5,334	..	17,000
Hooghly-Chinsura Municipality (For Water Works Extension) ..	95,000	..	50,000
Serampore Municipality (Water Supply Extension)	32,000	..	32,000
Chandpur Municipality (For South Chandpur Water Supply) ..	50,000	..	10,000
English Bazar Municipality (Water Softening Plant)	7,800	..	..
For rounding	−334	..	..
Total ..	4,53,000	6,75,000	8,30,000
†Khulna District Board (For Bagerhat Water Supply) ..	..	2,000	2,000
Loan to District Boards for improvement of rural water supply ..	5,50,000	1,00,000	4,50,000
District School Boards	27,000	47,000	57,000
Total ..	5,77,000	1,49,000	5,09,000
‡Kashianulla Irrigation Scheme	800	900	800
Takavi Works, 24-Parganas	9,576	7,800	9,891
Gumti Embankment	18,113	23,300	24,120
For rounding	−489	..	+189
Total ..	28,000	32,000	35,000
**Loans to ex-students of Government Weaving Institutions ..	4,000	4,000	4,000
Loans under State Aid to Industries Act	50,000	50,000	50,000
Loan to Daulatpur Agriculture Institute	12,000	8,000	20,000
Loans for financing trained detenues	3,20,000	2,70,000	2,61,000
Loan to the Chittagong Sadar Hospital Committee for revetment of the Hospital hill.	..	5,000	5,000
Total ..	3,86,000	3,37,000	3,40,000

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Government of Bengal

Finance Department

Explanatory Memorandum on the

Budget of the Government of Bengal

For the Year

1938-39

Superintendent, Government Printing

Bengal Government Press, Alipore, Bengal

1938

For official use only

Government of Bengal

Finance Department

Explanatory Memorandum on the Budget of the Government of Bengal

For the Year

1938-39

Superintendent, Government Printing
Bengal Government Press, Alipore, Bengal
1938

The purpose of this Book is to explain head by head the causes which are either—

(a) variations between the Budget Estimate for 1937-38 and the Revised Estimate for 1937-38;

(b) variations between the Budget Estimate for 1938-39 and the Revised Estimate for 1937-38.

2. The actuals for the three preceding years are given as usual for purposes of comparison. As far as is practicable they are shown side by side with the figures for 1937-38 and 1938-39 in a common form of account on the same pages. But in some cases, owing to changes in the form of the accounts consequent on the abolition of the distinction between "Reserved" and "Transferred", or to changes of classification introduced by the Auditor-General, the figures prior to the 1st April 1937 have had to be shown on separate pages. This procedure will continue for two more years. Thereafter the Red Book will present the whole of the accounts, side by side, in common form.

3. In the budget for 1938-39, in order to make the presentation of Demands conform more closely with distribution of Ministerial portfolios—

(i) expenditure on Debt Conciliation Boards, hitherto included in the Demand entitled "22.—General Administration", is made the subject of a separate Demand under the title "22A.—General Administration—Debt Conciliation";

(ii) expenditure on Cinchona, hitherto included in the Demand "13.—Industries", is made the subject of a separate Demand under the title "13A.—Industries—Cinchona".

4. Figures in special type showing the maximum and minimum yields since 1921-22 will be found under those heads of revenue which are specially liable to fluctuate in response to conditions in India as a whole, or in the world at large.

H. GRAHAM,

Secretary to the Government of Bengal,

Finance Department.

CALCUTTA,

The 11th February 1938.

The Bengal Financial Statement for 1938-39.

CONTENTS.

DEBT, DEPOSITS, etc.

Receipts and Disbursements.

APPENDICES.

A Summary of the Financial Position of the Government of Bengal in 1938-39.

[The figures are in thousands of rupees.]

	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
	Rs.	Rs.	Rs.
Opening balance	**97,78**	**1,05,77†**	**1,90,84***
Revenue Receipts	**12,55,03**	**13,42,50**	**13,12,73**
Debt, Deposits, etc.			
Unfunded Debt—State Provident Funds ..	66,65	65,30	66,50
Deposits bearing interest—			
Famine Relief Fund	..	..	..
Deposits not bearing interest—			
Fund for economic development and improvement of rural areas.	6,72	..	..
Depreciation Reserve Fund—Government Presses.	1,04	1,00	85
Deposits of Local Funds—			
District Funds	1,70,00	1,68,00	1,68,00
Other Funds	87,44	84,10	86,10
Civil Deposits	6,17,64 (Civil Deposits and Other accounts)	5,94,10	5,95,80
Other accounts		6,79	11,58
Advances repayable	13,75 (Advances repayable to Accounts with Foreign Governments and Indian States)	13,00	12,60
Permanent advances		5	5
Accounts with Foreign Governments and Indian States.		14	..
Accounts with the Government of Burma ..	..	3,00	3,00
Accounts with Reserve Bank	..	1,50	1,50
Suspense accounts	8,00 (Suspense accounts to Departmental and similar accounts)	2,92,81	4,22,62
Cheques and Bills		2,89,00	2,89,00
Departmental and similar accounts ..		1,45	1,45
Loans and advances by the Provincial Governments—			
Loans to Municipalities, Port Funds, etc. ..	27,24 (Loans and Advances)	24,70	12,05
Advances to Government Servants ..		1,80	1,86
Total Debt, Deposits, etc. ..	**9,98,48**	**15,46,74**	**16,72,96**
Total Revenue and Receipts ..	22,53,51	28,89,24	29,85,69
Grand Total ..	23,51,29	29,95,01	31,76,53

* *Vide* next page.

† *Vide* page 5.

A Summary of the Financial Position of the Government of Bengal in 1938-39.

[The figures are in thousands of rupees.]

	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
	Rs.	Rs.	Rs.
Expenditure from ordinary revenue	**12,21,05**	**12,06,74**	**13,24,27**
Capital expenditure	**12,30**	**5**	**−2,98**
Debt, deposits, etc.			
Unfunded debt—			
State Provident Funds	45,00	48,80	55,00
Deposits and advances—			
Deposits bearing interest—			
Famine Relief Fund	..	..	..
Deposits not bearing interest—			
Subvention from the Road Development Fund.	22,23	..	..
Fund for Economic Development and improvement of Rural Areas.	9,59	..	..
Balance of the fund for restoration of earthquake damages.	..	1	..
Depreciation Reserve Fund—Government Presses.	57	55	47
Deposits of Local Funds—			
District Funds	1,65,00	1,65,00	1,65,00
Other Funds	85,90	84,70	86,70
Civil Deposits	6,04,76 (Civil Deposits and Other accounts)	5,82,40	5,83,10
Other accounts		26,54	38,37
Advances repayable	13,79 (Advances repayable, Permanent advances and Accounts with Foreign Governments and Indian States)	13,20	12,55
Permanent advances		4	4
Accounts with Foreign Governments and Indian States		..	..
Accounts with the Government of Burma ..	..	3,00	3,00
Accounts with Reserve Bank	..	2,80	2,80
Suspense accounts	8,40 (Suspense accounts, Cheques and bills and Departmental and similar accounts)	3,62,62	4,22,62
Cheques and bills		2,87,00	2,87,00
Departmental and similar accounts ..		1,45	1,45
Loans and advances by the Provincial Governments—			
Loans to Municipalities and Port Funds ..	24,74 (Loans to Municipalities and Port Funds and Loans to Government servants)	16,93	19,44
Loans to Government servants		2,34	2,72
Total Debt, Deposits, etc. ..	**9,79,98**	**15,97,38**	**16,80,26**
Total Expenditure ..	22,13,33	28,04,17	30,01,55
Closing Balance ..	1,37,96	1,90,84*	1,74,98*
Grand Total ..	23,51,29	29,95,01	31,76,53

*Excludes
- (*i*) 33,53 on account of securities of the Official Assignee.
- (*ii*) 1,00 for securities of the Steam Boiler Fund.
- (*iii*) 70,00 on account of investment in Treasury Bills.

Includes 49,00 on account of minimum balance required to be kept in the Bank and in the Treasuries.

BUDGET OF THE GOVERNMENT OF BENGAL FOR 1938-39.

Statement of estimated receipts for 1938-39 embodying also the revised and Budget estimates for 1937-38 and the accounts from 1934-35 to 1936-37.

REVENUE.

[The figures are in thousands of rupees.]

Heads of Revenue.	Actuals.			1937-38.		Estimate, 1938-39.
	1934-35.	1935-36.	1936-37.	Budget.	Revised.	
A—Principal Heads of Revenue.						
I—Customs	..	..	..	2,23,00	2,56,50	2,39,50
IV—Taxes on income other than Corporation tax ..	..	..	..	..	27,60	25,60
V—Salt	1,19	96	55	59	59	61
VII—Land Revenue ..	3,43,85	3,43,29	3,54,00	3,51,85	3,64,27	3,50,70
VIII—Provincial Excise ..	1,36,65	1,33,73	1,36,37	1,37,00	1,54,00	1,50,00
IX—Stamps	2,86,03	2,95,94	3,02,35	3,07,65	2,97,00	2,90,00
X—Forest	17,82	20,10	18,36	18,23	19,91	19,36
XI—Registration	22,43	23,70	23,97	24,00	24,00	24,00
XII—Receipts under Motor Vehicles Taxation Acts ..	..	..	..	20,31	20,56	20,76
XIII—Other Taxes and Duties ..	13,77	14,71	16,89	36,49	39,79	20,49
B—Railway Revenue Account.						
XVI—Subsidised Companies ..	..	53	37	41	15	18
C—Irrigation, Navigation, Embankment and Drainage Works.						
XVII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept (Net)	−5,68	−1,72	−2,06	−37	−2,33	−2,81
XVIII—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept	2,55	1,88	1,75	2,15	1,77	3,11
E—Debt Services.						
XX—Interest	6,83	5,57	7,20	7,22	8,41	30,98
F—Civil Administration.						
XXI—Administration of Justice ..	15,19	16,97	12,83	14,48	13,98	15,04
XXII—Jails and Convict Settlements	6,51	6,39	6,75	6,53	6,83	6,94
XXIII—Police	11,72	7,77	8,11	7,78	7,88	8,00
XXIV—Ports and Pilotage ..	94	1,19	1,31	1,22	1,29	1,29
XXVI—Education	14,40	14,57	14,55	14,59	14,65	15,81
XXVII—Medical	10,84	9,10	9,03	9,51	9,50	9,53
XXVIII—Public Health	1,35	1,31	1,56	1,75	2,07	5,13
XXIX—Agriculture	5,74 (XXIX–XXXI)	6,53 (XXIX–XXXI)	5,95 (XXIX–XXXI)	1,43	1,80	3,49
XXX—Veterinary				1,31	1,42	1,41
XXXI—Co-operation				5,22	4,68	5,36
XXXII—Industries	8,97	11,83	11,65	13,84	14,15	14,56
XXXVI—Miscellaneous Departments	14,61	19,52	22,62	1,76	1,82	1,85
Carried over ..	9,15,71	9,33,87	9,54,11	12,07,95	12,92,29	12,60,89

REVENUE.—*contd.*

[The figures are in thousands of rupees.]

Heads of Revenue.	Actuals.			1937-38.		Estimate, 1938-39.
	1934-35.	1935-36.	1936-37.	Budget.	Revised.	
Brought forward ..	9,15,71	9,33,87	9,54,11	12,07,95	12,92,29	12,60,89
H—Civil Works and Miscellaneous Public Improvement.						
XXXIX—Civil Works	13,77	16,69	20,90	28,68	31,34	34,16
J—Miscellaneous.						
XLIII—Transfers from Famine Relief Fund	1,66	61	9,50	..	..	..
XLIV—Receipts in aid of Superannuation	1,21	1,34	1,37	3,15	3,85	3,08
XLV—Stationery and Printing ..	4,54	4,79	5,33	4,95	5,02	5,12
XLVI—Miscellaneous	4,22	20,24	31,03	9,45	8,68	9,43
L—Contributions and Miscellaneous Adjustments between Central and Provincial Governments.						
L—Miscellaneous adjustments between Central and Provincial Governments ..	1,59,68	1,68,78	1,92,03	..	..	..
M—Extraordinary items.						
LI—Extraordinary receipts ..	1,92	1,13	10	85	1,32	5
Receipts in England ..	2	2	2	..	..	..
Total Revenue Receipts ..	11,02,73	11,47,47	12,14,39	12,55,03	13,42,50	13,12,73
Debt, deposits, etc.—						
Unfunded Debt—						
State Provident Funds	..	..	..	66,65	65,30	66,50
Savings Bank Deposits ..	..	..	(A) 3,97,28	..	..	..
Deposits and Advances—						
Advances from Provincial Loans Fund	30,26	24,73	..	..	..	..
Deposits bearing interest—						
Famine Relief Fund ..	57	51	49	..	..	..
Deposits not bearing interest—						
Development of handloom industry	35	80	96	..	..	..
Appropriation for Reduction or Avoidance of Debt	40	10,86	12,05	..	..	..
Subventions from the Road Development Fund	13,21	14,13	17,66	..	..	..
Fund for Economic Development and improvement of Rural Areas	..	16,00	70	6,72	..	..
Development of Sericulture Industry	..	41	32	..	..	..
Depreciation Reserve Fund—Government Presses	..	..	..	1,04	1,00	85
Imperial Council of Agricultural Research	67	94	99	..	..	..
Indian Central Cotton Committee	2	..	..	..	..	..
Balance of the fund for restoration of earthquake damages ..	..	..	60	..	..	..
Carried over ..	45,48	68,38	33,77	7,76	1,00	85

(A)—An accounts adjustment incidental to the requirement of giving the Province on the 1st April 1937 the opening balance dictated by the Niemeyer Award.

REVENUE—*concld.*

[The figures are in thousands of rupees.]

Heads of Revenue.	Actuals. 1934-35.	Actuals. 1935-36.	Actuals. 1936-37.	1937-38. Budget.	1937-38. Revised.	Estimate, 1938-39.
Brought forward ..	45,48	68,38	33,77	7,76	1,00	85
Debt, deposits, etc.—*concld.*						
Deposits of Local Funds—						
District Funds	..	..	78,95	1,70,00	1,68,00	1,68,00
Other Funds	..	..		87,44	84,10	86,10
Civil Deposits	..	..	2,24,21	6,17,64	5,94,10	5,95,80
Other accounts					6,79	11,58
Advances repayable					13,00	12,60
Permanent advances	..	..	44	13,75	5	5
Accounts with Foreign Governments and Indian States ..					14	..
Accounts with the Government of Burma	..	..	..	..	3,00	3,00
Accounts with Reserve Bank ..	..	..	..	..	1,50	1,50
Suspense accounts					2,92,81	4,22,62
Cheques and bills	8,08	7,77	7,61	8,00	2,89,00	2,89,00
Departmental and similar accounts					1,45	1,45
Total Deposits and Advances ..	53,56	76,15	3,44,98	9,04,59	14,54,94	15,92,55
Loans and Advances by the Provincial Governments—						
Loans to Municipalities, Port Funds, etc.					24,70	12,05
Advances to Government servants ..	9,09	10,19	28,37	27,24	1,80	1,86
Total—Debt, Deposits, etc. ..	62,65	86,34	7,70,63	9,98,48	15,46,74	16,72,96
Government Account	..	..	(A)2,24,65	..		
Total Receipts ..	11,65,38	12,33,81	22,09,67	22,53,51	28,89,24	29,85,69
Opening balance ..	13,52	30,12	41,09	97,78*	(*a*) 1,05,77*	(*b*) 1,90,84
Grand Total ..	11,78,90	12,63,93	22,50,76	23,51,29	29,95,01	31,76,53

*Minimum balance required to be kept in the Bank and in the Treasuries	49,00	49,00
Famine Relief Fund	3,39	3,31
Depreciation reserve—Government Presses	3,42	3,43
Subvention from Central Road Development Account	37,11	43,33
Deposit account of grant for development of industries	1,19	1,50
Deposit account of grant for economic development and improvement of rural areas ..	2,87	3,65
Suspense accounts	80	1,47
Earthquake damages	..	8
Total ..	97,78	1,05,77

(*a*) Excludes—

(*i*) 33,53 on account of securities of the Official Assignee.
(*ii*) 1,00 for securities of the Steam Boiler Fund.
(*iii*) 70,00 on account of investment in Treasury Bills.

(*b*) Includes 49,00 on account of minimum balance required to be kept in the Bank and in the Treasuries and excludes Securities and Investments as in (*a*) above.

(A) *Vide* page 4.

Statement of estimated charges for 1938-39 embodying also the revised and budget estimates for 1937-38 and the accounts from 1934-35 to 1936-37.

EXPENDITURE.

[The figures are in thousands of rupees.]

Heads of Expenditure.	Actuals.			1937-38.			Revised, 1937-38.	Estimate, 1938-39.
	1934-35.	1935-36.	1936-37.	Budget.	Supplementary grant.	Total.		
A—Direct Demands on the Revenue.								
5—Salt	..	..	..	..	..	..	..	2
7—Land Revenue ..	39,03	36,79	35,43	37,70	..	37,70	34,00	32,40
8—Provincial Excise ..	16,60	17,88	18,84	19,20	..	19,20	19,59	20,73
9—Stamps	4,88	4,80	4,79	5,35	..	5,35	4,90	4,84
10—Forest	14,90	15,47	14,92	15,93	..	15,93	15,44	17,16
11—Registration ..	17,70	18,48	19,07	18,81	..	18,81	19,09	18,99
12—Charges on account of Motor Vehicles Taxation Acts	..	..	..	4,50	..	4,50	4,50	4,50
13—Other Taxes and Duties ..	5	11	8	43	..	43	46	30
B—Railway Revenue Account.								
15C—Subsidised Companies ..	..	..	..	..	..	..	..	..*
C—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works.								
17—Interest on works for which capital accounts are kept	22,00	22,05	21,70	22,73	..	22,73	22,66	22,70
18—Other Revenue expenditure financed from Ordinary Revenues	11,05	11,63	9,66	16,21		16,21	13,62	20,86
18(1)—Other Revenue Expenditure financed from Famine Relief Fund	..	..	..	..	..	..	..	..
CC—Capital Account of Irrigation, Navigation, Embankment and Drainage Works charged to Revenue.								
19—Construction of Irrigation, Navigation, Embankment and Drainage Works—								
B—Financed from Ordinary Revenues ..	7	6	..	4	..	4	6	−4
E—Debt Services.								
22—Interest on Debt and other obligations	15,62	15,97	16,06	−7,55	..	−7,55	−8,05	15,42
Interest on other obligations	2	..	4	..	..	..	..	..
23—Appropriation for reduction or Avoidance of Debt ..	40	10,86	12,05	..	..	..	..	..
F—Civil Administration.								
25—General Administration—General Administration ..	1,21,47	1,29,21	1,33,97	1,53,08	8,64	1,61,72	1,57,94	1,51,35
25—General Administration Debt conciliation ..								24,63
27—Administration of Justice	94,57	97,07	97,36	1,03,89	1,05	1,04,94	1,01,95	1,02,78
Carried Over ..	3,58,36	3,80,38	3,83,97	3,90,32	9,69	4,00,01	3,86,16	4,36,64

EXPENDITURE—*contd.*

[The figures are in thousands of rupees.]

Heads of Expenditure.	Actuals. 1934-35.	Actuals. 1935-36.	Actuals. 1936-37.	1937-38. Budget.	1937-38. Supplementary grant.	1937-38. Total.	Revised, 1937-38.	Estimate, 1938-39.
Brought forward ..	3,58,36	3,80,38	3,83,97	3,90,32	9,69	4,00,01	3,86,16	4,36,64
F—Civil Administration— *concld.*								
28—Jails and Convict Settlements	43,62	44,28	42,34	44,49	..	44,49	42,18	37,79
29—Police	2,24,68	2,28,84	2,26,79	2,27,69	..	2,27,69	2,24,48	2,25,55
30—Ports and Pilotage ..	5,66	5,09	4,73	5,56	..	5,56	5,50	6,13
36—Scientific Departments ..	31	29	29	40	..	40	40	30
37—Education—General ..	1,15,40	1,18,03	1,18,75	1,26,68	..	1,26,68	1,26,06	1,42,66
37—Education—Anglo-Indian and European ..	12,19	12,37	12,77	11,02	..	11,02	11,00	11,25
38—Medical	48,21	49,19	49,44	54,45	..	54,45	52,56	58,92
39—Public Health ..	36,01	35,99	34,28	33,98	..	33,98	32,79	46,71
40—Agriculture				11,74	..	11,74	11,59	16,27
41—Veterinary	23,53	23,75	26,61	5,43	..	5,43	5,32	5,59
42—Co-operation ..				13,94	..	13,94	12,35	14,74
43—Industries—Industries ..	11,84	14,83	14,33	16,69	..	16,69	16,18	15,62
43—Industries—Cinchona ..								5,02
47—Miscellaneous Departments	2,14	2,13	4,06	5,38	..	5,38	5,09	5,44
H—Civil Works and Miscellaneous Public Improvements.								
50—Civil Works	80,24	86,72	93,18	1,31,15	..	1,31,15	1,25,30	1,46,75
J—Miscellaneous.								
54—Famine Relief ..	1,73	2,33	10,34	2,00	..	2,00	1,00	2,00
55—Superannuation allowances and pensions ..	59,61	62,01	65,14	90,88	..	90,88	92,65	95,83
56—Stationery and Printing	18,61	20,21	20,70	22,18	..	22,18	21,75	21,84
57—Miscellaneous ..	21,47	22,62	21,99	27,07	..	27,07	25,32	18,22
JJ—Miscellaneous—Capital Account charged to Revenue.								
55A—Commutation of pensions financed from Ordinary Revenues ..	..	..	..	..	..	..	9,06	11,00
L—Contributions and Miscellaneous Adjustments between Central and Provincial Governments.								
62—Miscellaneous Adjustments between Central and Provincial Governments	..	..	..	..	..	..	..	..
M—Extraordinary items.								
63—Extraordinary charges ..	2,50	..	..	..	..	..	..	..
Expenditure in England ..	41,90	42,11	44,45	..	..	..	..	..
Total Revenue Expenditure	11,08,01	11,51,17	11,74,16	12,21,05	9,69	12,30,74	12,06,74	13,24,27

EXPENDITURE—*contd.*

[The figures are in thousands of rupees.]

Heads of Expenditure.	Actuals. 1934-35.	Actuals. 1935-36.	Actuals. 1936-37.	1937-38. Budget.	1937-38. Supplementary grant.	1937-38. Total.	Revised, 1937-38.	Estimate, 1938-39.
Total Revenue Expenditure Brought forward ..	11,08,01	11,51,17	11,74,16	12,21,05	9,69	12,30,74	12,06,74	13,24,27
AA—Forest and other Capital outlay not charged to Revenue.								
65—Capital Outlay on Forests	..	7	6	..	..	..		
CC—Capital Account of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue.								
68—Construction of Irrigation, Navigation, Embankment and Drainage Works	2,34	5,12	7,87	3,70	..	3,70	2,45	−50
HH—Civil Works and Miscellaneous Public Improvements not charged to Revenue.								
81—Civil Works not charged to Revenue ..	1,28	4,47	52	..	..	..	..	..
JJ—Miscellaneous Capital Account not charged to Revenue.								
83—Payments of commuted value of Pensions ..	4,87	12,48	21,17	8,60	..	8,60	−2,40	−2,48
Total Capital Expenditure ..	8,49	22,14	29,62	12,30	..	12,30	5	−2,98
Debt, deposits, etc.—								
UNFUNDED DEBT—								
State Provident Funds ..	..	..	..	45,00	..	45,00	48,80	55,00
DEPOSITS AND ADVANCES—								
Account current with Foreign Governments and Indian states	..	..	(A) 14		..	..	..	..
Deposits bearing interest—								
Famine Relief Fund ..	1,66	61	9,50	..	..	..	..	..
Deposits not bearing interest—								
Imperial Council of Agricultural Research ..	74	95	98	..	..	..	..	..
Appropriation for reduction or Avoidance of Debt	40	10,86	(C)8,41,15	..	..	..	..	..
Indian Central Cotton Committee ..	3	..	..	..	..	..	..	..
Subventions from the Road Development Fund	7,17	10,30	12,94	22,23	..	22,23	..	..
Fund for Economic Development and of improvement of Rural Areas ..	..	4,13	8,93	9,59	..	9,59	..	..
Balance of the fund for restoration of earthquake damages ..	..	..	52	..	..	..	1	..
Carried over ..	10,00	26,85	8,74,16	31,82	..	31,82	1	..

(A)—An accounts adjustment incidental to the requirement of giving the Province on the 1st April 1937 the opening balance dictated by the Niemeyer Award.
(C)—Includes 8,29,10 on account of the adjustment under (A).

EXPENDITURE—*concld.*

[The figures are in thousands of rupees.]

Heads of Expenditure.	Actuals. 1934-35.	1935-36.	1936-37.	1937-38. Budget.	Supplementary grant.	Total.	Revised, 1937-38.	Estimate, 1938-39.
Brought forward ..	10,00	26,85	8,74,16	31,82	..	31,82	1	..
Debt, deposits, etc.—*concld.*								
Depreciation Reserve Fund—Government Presses	22	24	28	57	..	57	55	47
Development of Sericulture Industry ..	..	34	38	..	..	..	..	..
Development of hand-loom Industry ..	..	23	42	..	..	..	..	..
Deposits of Local Funds—								
District Funds ..	..	..	..	1,65,00	..	1,65,00	1,65,00	1,65,00
Other Funds ..				85,90	..	85,90	84,70	86,70
Civil Deposits ..	..	..	(A) 84	6,04,76	..	6,04,76	5,82,40	5,83,10
Other accounts ..							26,54	38,37
Advances repayable ..							13,20	12,55
Permanent advances ..	..	..	(A) 2,72	13,79	..	13,79	4	4
Accounts with Foreign Governments and Indian States ..							..	..
Accounts with Government of Burma ..	..	..	..	..	..	..	3,00	3,00
Accounts with Reserve Bank	..	..	..	..	..	..	2,80	2,80
Suspense accounts ..							3,62,62	4,22,62
Cheques and bills ..	7,50	7,44	7,69	8,40	..	8,40	2,87,00	2,87,00
Departmental and similar accounts ..							1,45	1,45
Total Deposits and Advances	17,72	35,10	8,86,49	9,10,24	..	9,10,24	15,29,31	16,03,10
LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENTS—								
Loans to Municipalities, Port Funds, etc. ..	14,56	14,43	(B) 54,72	24,74	..	24,74	16,93	19,44
Advances to Government servants							2,34	2,72
Total Debt, Deposits, etc. ..	32,28	49,53	9,41,20	9,79,98	..	9,79,98	15,97,38	16,80,26
Total Expenditure ..	11,48,78	12,22,84	21,44,99	22,13,33	9,69	22,23,02	28,04,17	30,01,55
Closing Balance ..	30,12	41,09	(a)1,05,77	1,37,96*	..	..	(b) 1,90,84	(b) 1,74,98
Grand Total ..	11,78,90	12,63,93	22,50,76	23,51,29	..	..	29,95,01	31,76,53

*Includes 49,00 on account of minimum balance required to be kept in the Bank and in the Treasuries.

(*a*) *Vide* page 5.

(A) *Vide* page 8.

(B) Includes 10,42 on account of the adjustment under (A).

(*b*) Excludes—

(*i*) 33,53 on account of securities of the Official Assignee.
(*ii*) 1,00 for securities of the Steam Boiler Fund.
(*iii*) 70,00 on account of investment in Treasury Bills.

Contents of demands for grants and appropriations.

Grant No.	Major heads.	Amount. Voted.	Amount. Charged.	Page.
		Rs.	Rs.	
	H—Civil Works and Miscellaneous Public Improvements.			
29	50—Civil Works	1,34,59,000	*12,16,000*	114
	HH—Civil Works and Miscellaneous Public Improvements not charged to Revenue.			
29	81—Civil Works not charged to Revenue	..	..	
	Total Grant No. 29 ..	1,34,59,000	*12,16,000*	
	J—Miscellaneous.			
30	54—Famine Relief	2,00,000	..	119
31	55—Superannuation allowances and pensions	68,81,000	*27,02,000*	120
	JJ—Miscellaneous—Capital Account charged to Revenue.			
31	55A—Commutation of pensions financed from Ordinary Revenues	10,00,000	*1,00,000*	121
31	83—Payments of commuted value of pensions	−2,32,000	*−16,000*	122
	Total Grant No. 31 ..	76,49,000	*27,86,000*	
	J—Miscellaneous.			
32	56—Stationery and Printing	21,66,000	*18,000*	124
	Deposits and Advances.			
32	Depreciation Reserve Fund—Government Presses ..	47,000	..	130
	Total Grant No. 32 ..	22,13,000	*18,000*	
	J—Miscellaneous.			
33	57—Miscellaneous	18,22,000	*100*	126
	Deposits and Advances.			
34	Interest Free Advances	3,30,000	..	134
35	Loans and Advances bearing interest	22,16,000	..	139
	Total ..	11,66,10,800	*1,98,77,100*	

Revenue Receipts.

Explanations of important variations under the major heads.

I—Customs.

Page 9.
Civil Estimate.

[The figures are in thousands of rupees.]

Minor head.	Actuals.			1937-38.		Budget Estimate, 1938-39.
	1934-35.	1935-36.	1936-37.	Budget Estimate.	Revised Estimate.	
Share of net proceeds of export duties assigned to provinces	..	..	..	2,23,00	2,56,50	2,39,50
Total ..	..	..	..	2,23,00	2,56,50	2,39,50

These are Bengal's receipts from the Central Export duty on jute. They commenced in 1934-35 when the Central Legislature voted 50 per cent. of the net proceeds to the jute producing provinces. This percentage was raised to 62½ with effect from 1937-38 by an Order passed under section 140 (2) of the Government of India Act.

The accounts for the years previous to 1937-38 will be found at page 46 of this book under an old head "L—Miscellaneous adjustments between Central and Provincial Governments" which has now been abolished.

The figures were :—

1934-35	1,58,24,000
1935-36	1,67,26,000
1936-37	1,90,46,000

Revised.—Is based on the progress of actuals.

Budget.—Follows a preliminary estimate supplied by the Government of India. The yield depends upon world trade conditions which are difficult to forecast.

9. Estimate.

IV.—Taxes on income other than Corporation tax.

[The figures are in thousands of rupees.]

Minor Head.	Actuals.			1937-38.		Budget estimate, 1938-39.
	1934-35.	1935-36.	1936-37.	Budget estimate.	Revised estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Share of proceeds of income-tax assigned to Provinces.	..	..	..	..	27,60	25,60

Section 138 of the Government of India Act provides for the assignment to the provinces of a share of the net proceeds of taxes on income other than agricultural income except in so far as those proceeds represent proceeds attributable to Chief Commissioners' Provinces or to taxes payable in respect of Federal emoluments. During each of the first five years of the constitution the amount available for assignment is the amount, if any, by which these net proceeds *plus* the net accretion to general revenues from the railways exceed 13 crores. Bengal's share of the assignment in any year is 20 per cent. When the Budget was framed railway receipts were at a low ebb and it was not expected that any dividend out of income-tax receipts would be available for distribution to the provinces.

The figures taken are preliminary estimates supplied by the Government of India. The Budget is lower than the Revised because the strong recovery of railway receipts which occurred during the first 8 months of the current year has been followed by some falling off.

V—Salt.

Pages 9.
Civil Estimate.

[The figures are in thousands of rupees.]

Minor heads.	Old head—III—Salt.			New head—V—Salt.		
	Actuals.			1937-38.		Budget Estimate, 1938-39.
	1934-35.	1935-36.	1936-37.	Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Share of net proceeds assigned to provinces, etc.	1,19	96	55	59	59	61
Total ..	1,19	96	55	59	59	61

In 1931 the Government of India, with a view to protecting certain inland salt industries, imposed an additional import duty on foreign salt with the rider that the net proceeds of it would be distributed to the provinces dependent on foreign as opposed to indigenous salt supplies. The rate of the duty has been reduced twice since then (in 1933-34 to $2\frac{1}{2}$ annas per maund and in 1936-37 to $1\frac{1}{2}$ annas per maund). The highest yield to Bengal was 6 lakhs (in 1932-33). Continuance of the surcharge depends upon decisions taken at the Centre from year to year. The contingency that it may disappear entirely has to be borne in mind.

Budget.—The increase is due to the contribution by the Central Government towards a subsidy to the Chittagong Trading Union Limited—a company started to experiment on the manufacture of salt on a commercial scale on the sea-board in Cox's Bazar—and the cost of connected supervising staff (*vide* page 48 of this Book under "5—Salt.")

VII—Land Revenue.

[The figures are in thousands of rupees.

Pages 9-10. Civil Estimate.

Minor heads.	Old head—V—Land Revenue. Actuals. 1934-35.	1935-36.	1936-37.	New head—VII—Land Revenue. 1937-38. Budget Estimate.	Revised Estimate.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ordinary revenue : Fixed collections ..	2,36,05	2,31,83	2,40,20	2,32,00	2,41,00	2,32,00
Ordinary revenue : Collections from Government estates : Collections from estates leased to farmers : Collections from estates held direct by Government	85,20	93,48	95,23	92,00	93,00	93,00
Sale of Government estates	13	10	6	12	10	10
Sale-proceeds of waste lands and redemption of land tax	37	20	34	25	30	25
Assessment of alienated lands *less* quit rents ..	67	..		..	..	..
Recoveries on account of survey and settlement charges	13,36	12,90	13,21	22,21	24,33	19,87
Rents, etc., of fisheries	3	10	11	10	12	10
Receipts for the improvement of Government estates	5,08	..	..	..	..	..
Recovery of cost of maintenance of boundary pillars	5	8	6	5	7	10
Recoveries of overpayments	4	2	9	6	3	3
Collection of payments for services rendered ..	2,91	3,11	2,81	3,10	3,61	3,61
Miscellaneous	1,69	2,42	2,60	2,57	2,36	2,36
Receipts in England	..	..	..	..	7	..
Total ..	3,45,58	3,44,24	3,54,71	3,52,46	3,64,99	3,51,42
Deduct—Refunds	1,73	95	71	61	72	72
Net Total ..	3,43,85	3,43,29	3,54,00	3,51,85	3,64,27	3,50,70

Maximum yield since 1921-22 .. .. 3,54,00 (1936-37)

Minimum yield since 1921-22 .. .. 3,00,06 (1932-33)

Revised.—This is the steadiest of the major heads of Bengal's revenue. During the last few years it has shown remarkable sturdiness, the payment of arrears (dating from the depression of 1930-34) being consistently in excess of expectation. The actuals under "Ordinary Revenue" in 1936-37 were 23 lakhs better than the original, and 8 lakhs better than the revised estimate. In the budget for 1937-38 it was assumed that "Fixed Collections" would be somewhat lower than in 1936-37, but they are now likely to be slightly better. The increase under "Recoveries on account of Survey and Settlement charges" is due to recoveries from some permanently settled estates which were not included in the original estimate because the amounts recoverable had not then been fully worked out.

Budget.—On the assumption that collections will be good but that a considerable drop must occur owing to the heavy clearing of arrears in recent years, the estimate under "Fixed Collections" is placed 9 lakhs below the revised. The decrease under "Recoveries on account of Survey and Settlement charges" is due to the fact that recovery in respect of one major operation will be completed during the current year.

VIII—Provincial Excise.

Pages 11-12.
Civil Estimate.

[The figures are in thousands of rupees.]

Minor heads.	Old head—VI—Excise. Actuals. 1934-35.	1935-36.	1936-37.	New head—VIII—Provincial Excise. 1937-38 Budget Estimate.	1937-38 Revised Estimate.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Country spirits	38,46	38,21	42,81	41,50	52,00	52,00
Country fermented liquors	17,33	16,59	15,53	15,59	18,50	18,00
Malt liquor (Beers)	1,93	2,11	2,15	2,22	2,50	2,50
Wines and spirits (foreign liquors other than beers, medicated wines and commercial spirits)	8,14	7,66	8,14	7,80	8,50	8,50
Receipts from commercial spirits (including denatured spirits and medicated wines) ..	6,11	5,79	6,84	7,09	2,85	2,85
Opium	34,87	34,45	33,35	34,26	34,33	34,33
Duties on medicinal and toilet preparations containing alcohol, opium, etc. ..	..	..	..	50	6,00	6,00
Hemp and other drugs	28,02	27,64	27,75	28,00	29,00	28,56
Receipts from Distilleries	..	..	4	4	6	6
Fines, confiscations and miscellaneous ..	2,73	2,64	1,20	86	1,11	1,11
Recoveries of overpayments	1	7	1	3	3	3
Collection of payments for services rendered	11	14	29	20	12	94
Total ..	1,37,71	1,35,30	1,38,11	1,38,00	1,55,00	1,54,88
Deduct—Refunds .. { Reserved	..	..	..	1,00	1,00	4,88
Deduct—Refunds .. { Transferred	1,06	1,57	1,74			
Net Total ..	1,36,65	1,33,73	1,36,37	1,37,00	1,54,00	1,50,00

Maximum yield since 1921-22 .. .. 2,28,56 (1925-26)

Minimum yield since 1921-22 .. .. 1,34,81 (1933-34)

Revised.—Instead of the improvement of 3 lakhs over the revised for 1936-37 that was assumed when the budget for 1937-38 was framed, the improvement amounts to 20 lakhs.

Budget.—On the assumption that the upward tendency will be arrested by the desire for prohibition, no further improvement is estimated. The drop in the total is due to some large refunds which will have to be made to certain licencees on account of a decision to reduce the pitch of security deposits.

IX—Stamps.

[The figures are in thousands of rupees.]

Page 13, Civil Estimate.

Minor heads.	Old head VII—Stamps.			New head IX—Stamps.		
	Actuals.			1937-38.		Budget Estimate, 1938-39.
	1934-35.	1935-36.	1936-37.	Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—NON-JUDICIAL.						
Stamp duties on Bills of exchange, cheques and other commercial documents ..	77,23	79,32	85,87	8,00	12,50	12,50
Sale of other non-judicial stamps ..				74,00	78,00	75,67
Duty on impressing documents ..	98	1,69	94	1,00	1,20	1,00
Fines and penalties	28	22	20	25	20	20
Miscellaneous	68	1,38	2,47	3,50	3,50	2,00
Total ..	79,17	82,61	89,48	86,75	95,40	91,37
Deduct—Refunds	6,82	6,94	6,90	6,60	7,00	7,00
Net Total—Non-Judicial	72,35	75,67	82,58	80,15	88,40	84,37
B—JUDICIAL.						
Court-fees realised in stamps	2,14,77	2,21,35	2,20,71	2,21,25	2,03,20	2,00,23
Sale of stamps	..	..	..	7,25	6,55	6,55
Fines and penalties	8	9	6	9	5	5
Miscellaneous	..	1	..	1	..	..
Total ..	2,14,85	2,21,45	2,20,77	2,28,60	2,09,80	2,06,83
Deduct—Refunds ..	1,17	1,18	1,00	1,10	1,20	1,20
Net Total—Judicial ..	2,13,68	2,20,27	2,19,77	2,27,50	2,08,60	2,05,63
GRAND TOTAL ..	2,86,03	2,95,94	3,02,35	3,07,65	2,97,00	2,90,00

Maximum yield since 1921-22 .. .. 3,91,97 (1929-30)
Minimum yield since 1921-22 .. .. 2,71,09 (1931-32)

Revised.—This large head of revenue is far from steady, but in the past has been steadier under "Judicial" than under "Non-judicial". The Budget assumed that receipts from Commercial stamps would mark time, and that those from Court-fees would improve by about 3 lakhs "in the hope that the net effect of the operations of the Bengal Debt Conciliation Act (no true data are yet available) will be an increase in Court-fee revenue". The reverse has happened. Non-judicial stamps are expected to be better by 8 lakhs (attributable to a boom in trade in the first half of the year), while Court-fees are likely to be 19 lakhs below the estimate, the lowest figure since 1931-32.

Budget.—The Indian Stamp (Bengal Amendment) Act, 1935, and the Court-fees (Bengal Amendment) Act, 1935, are due to expire on the 31st May 1938. Pending a decision by the Legislature as to their renewal, the yield which they would probably have produced had they been in force for the remaining ten months of the year has been deducted. For the rest, it is assumed that conditions will be as in 1937-38.

X—Forest.

Pages 14-16.
Civil Estimate.

Northern and Southern Circles.

[The figures are in thousands of rupees.]

Minor heads.	Old head—VIII—Forest.			New head—X—Forest.		
	Actuals.			1937-38.		Budget Estimate, 1938-39.
	1934-35.	1935-36.	1936-37.	Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Timber and other produce removed from the forest by Government agency ..	3,33	4,06	2,47	2,40	2,00	2,00
Timber and other produce removed from the forest by consumers or purchasers ..	13,45	14,83	15,27	15,20	17,45	16,80
Drift and waif wood and confiscated forest produce	5	4	6	6	7	7
Miscellaneous	1,16	1,34	1,28	1,18	1,25	1,25
Total ..	17,99	20,27	19,08	18,84	20,77	20,12
Deduct—Refunds ..	17	17	72	61	86	76
Net Total ..	17,82	20,10	18,36	18,23	19,91	19,36

Northern Circle.

Heads.	VIII—Forest.			X—Forest.		
	Actuals.			1937-38.		Budget Estimate, 1938-39.
	1934-35.	1935-36.	1936-37.	Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Timber and other produce removed from the forest by Government agency ..	2,97	2,97	2,03	1,98	1,70	1,70
Timber and other produce removed from the forest by consumers or purchasers ..	5,87	6,99	6,45	6,80	7,25	7,00
Drift and waif wood and confiscated forest produce	1	1	1	2	1	1
Miscellaneous	48	52	54	51	50	50
Total ..	9,33	10,49	9,03	9,31	9,46	9,21
Deduct—Refunds ..	..	1	..	1	5	1
Net Total ..	9,33	10,48	9,03	9,30	9,41	9,20

Southern Circle.

Timber and other produce removed from the forest by Government agency ..	36	1,09	44	42	30	30
Timber and other produce removed from the forest by consumers or purchasers ..	7,58	7,84	8,82	8,40	10,20	9,80
Drift and waif wood and confiscated forest produce	4	3	5	4	6	6
Miscellaneous	68	82	74	67	75	75
Total ..	8,66	9,78	10,05	9,53	11,31	10,91
Deduct—Refunds ..	17	16	72	60	81	75
Net Total ..	8,49	9,62	9,33	8,93	10,50	10,16

Maximum yield since 1921-22 .. .. 33,49 (1927-28)
Minimum yield since 1921-22 .. .. 15,03 (1933-34)

Revised.—This is an unstable head, the yield depending on the state of the timber market. The decrease under the first minor head is due to reduction of departmental extraction (sales by Government agency) and is offset by a decrease in expenditure. Larger sales of standing coupes to contractors coupled with slight increase in prices and the sale of a number of storm-damaged trees account for the improvement under the second head.

Budget.—Repeats the Revised with a deduction for the fact that the storm-damaged trees will all have been sold.

XI—Registration.

[The figures are in thousands of rupees.]

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Civil Estimate.

Minor heads.		Old head—IX—Registration. Actuals. 1934-35.	1935-36.	1936-37.	New head—XI—Registration. 1937-38. Budget Estimate.	Revised Estimate.	Budget Estimate, 1938-39.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Fees for registering documents		20,40	21,61	21,81	21,64	21,64	21,64
Fees for copies of registered documents ..		71	75	77	85	85	85
Missellaneous		1,35	1,38	1,42	1,55	1,55	1,55
Total ..		22,46	23,74	24,00	24,04	24,04	24,04
Deduct—Refunds ..	Reserved	..	..	..	4	4	4
	Transferred	3	4	3			
Net Total ..		22,43	23,70	23,97	24,00	24,00	24,00

Maximum yield since 1921-22 .. .. 40,17 (1927-28)

Minimum yield since 1921-22 .. .. 18,47 (1932-33)

Revised and Budget.—Expectations for 1937-38 are likely to be realised and it is assumed that things will mark time next year.

XII—Receipts under Motor Vehicles Taxation Acts.

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Civil Estimate.

[The figures are in thousands of rupees.]

Minor heads.	Actuals.			1937-38.		Budget Estimate, 1938-39.
	1934-35.	1935-36.	1936-37.	Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts under the Indian Motor Vehicles Taxation Act	..	..	..	4,50	4,55	4,60
Receipts under the Provincial Motor Vehicles Taxation Act	..	..	..	16,10	16,35	16,50
Fees and other receipts	..	..	..	1	1	1
Total ..	..	..	..	20,61	20,91	21,11
Deduct—Refunds ..	..	..	..	30	35	35
Net Total ..	..	..	..	20,31	20,56	20,76

The receipt figures for previous years will be found at page 40 of this book under the head "Miscellaneous Departments." Past actuals were as follows :—

		Rs.
1934-35	...	14,52,000
1935-36	...	19,40,000
1936-37	...	20,27,000

Revised and Budget.—The expected growth has been more than realised and a further slight expansion next year may safely be assumed.

XIII—Other taxes and duties.

[The figures are in thousands of rupees.] Page 17. Civil Estimate.

Minor heads.	Old head—IXA—Scheduled Taxes. Actuals. 1934-35.	1935-36.	1936-37.
	Rs.	Rs.	Rs.
Entertainment tax	4,04	5,85	7,12
Betting tax	9,73	8,86	9,77
Total ..	13,77	14,71	16,89
Deduct—Refunds ..	..	..	..
Net Total ..	13,77	14,71	16,89

Minor heads.	New head—XIII—Other Taxes and Duties. 1937-38. Budget Estimate.	1937-38. Revised Estimate.	Budget Estimate, 1938-39.
A—Taxes on luxuries, etc.—	Rs.	Rs.	Rs.
Entertainment tax	7,25	7,80	4,50
Betting tax	9,00	10,00	10,00
B—Receipts from Electricity Duties—			
Fees under the Indian Electricity Rules, 1922, and fees for electrical inspection of cinemas.	25	50	50
Other receipts	16,50	18,00	4,20
C—Receipts from Tobacco Duties—			
Receipts under the Bengal Tobacco (Sales Licensing) Act, 1935	3,50	3,50	1,30
Total ..	36,50	39,80	20,50
Deduct—Refunds	1	1	1
Net total	36,49	39,79	20,49

	Rs.
Maximum yield under A since 1921-22 ..	**23,73 (1923-24)**
Minimum yield under A since 1921-22 ..	**11,22 (1933-34)**

Here are grouped the more modern taxes, and all but one (the Motor Vehicles Tax) of those in particular which the province has exploited in the search for new sources of revenue.

Revised.—The increase is due to larger receipts under the Betting Tax and from Electricity Duties.

Budget.—The decrease of 19 lakhs odd is on account of the fact that, as things now stand, the following Acts will expire on the dates shown against them :—

1. Bengal Amusement Tax (Amendment) Act, 1935, on the 30th June, 1938.
2. Bengal Electricity Duty Act, 1935, on the 30th June, 1938.
3. Bengal Tobacco (Sales Licensing) Act, 1935, on the 31st August, 1938.

XVI—Subsidised Companies.

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Civil Estimate.

[The figures are in thousands of rupees.]

Minor heads.	Old head—XII—Subsidised Companies.			New head—XVI—Subsidised Companies.		
	Actuals.			1937-38.		Budget Estimate, 1938-39.
	1934-35.	1935-36.	1936-37.	Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Government share of surplus profits—						
Darjeeling-Himalayan Railway ..	..	53	37	41	15	18

The revenue under this head represents the amount which the Darjeeling-Himalayan Railway Company, under an agreement, pay annually to Government for the upkeep of the cart road between Siliguri and Darjeeling. This payment is limited to Rs. 2,500 multiplied by the number of miles of the road carrying the railway or one-half of the excess profits of the company over 5 per cent., whichever is less. The yield has fallen off badly owing, it is asserted, to the competition of motor traffic. In 1928-29 the yield was one lakh.

Irrigation—Net Receipts.

Irrigation works are divided into the following two main categories :—

(*i*) works for which capital accounts are kept; and

(*ii*) works for which such accounts are not kept.

As regards works for which capital accounts are kept, the expenditure is entered under the major head "68—Construction of Irrigation, Navigation, Embankment and Drainage works (not charged to revenue)." This head is divided so as to show (A) Irrigation and (B) Navigation, Embankment and Drainage works separately, each of these being again sub-divided into (*i*) productive and (*ii*) unproductive works. The major head "68" as its title indicates is intended to include only expenditure incurred outside the revenue account. All capital expenditure on Irrigation, Navigation, Embankment and Drainage works financed from the Famine Relief Fund or from General Revenues, is booked under the head "19—Construction of Irrigation, Navigation, Embankment and Drainage works—B—Financed from ordinary revenues."

The interest on capital expenditure is provided from ordinary revenues and is shown under the head "17—Interest on works for which capital accounts are kept." This is a *pro forma* account as it includes interest charges on all capital expenditure whether that capital expenditure has been met out of revenue or from loans.

Direct receipts from capital projects are exhibited on the receipt side under the head "XVII—Irrigation, Navigation, Embankment and Drainage works for which capital accounts are kept," separately in respect of each of the two classes of works, viz., productive and unproductive. The deduction of working expenses under the same head makes it possible to bring out the net return from each work.

The expenditure on works for which capital accounts are not kept is financed from ordinary revenues and is entered under the head "18—Other revenue expenditure financed from ordinary revenue"; this head also includes miscellaneous expenditure on surveys for Irrigation projects, pension charges, etc. The revenue from these works is shown under the head "XVIII—Irrigation, Navigation, Embankment and Drainage works for which no capital accounts are kept." Expenditure on works for which capital accounts are not kept may also be met from the Famine Relief Fund and such expenditure is debited to the head "18(1)—Other Revenue expenditure financed from Famine Relief Fund."

XVII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.

Pages 18-19. Civil Estimate.

[The figures are in thousands of rupees.]

Minor heads.	Old head XIII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.			New head XVII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.									
	Actuals.			Budget Estimate, 1937-38.			Revised Estimate, 1937-38.			Budget Estimate, 1938-39.			Total demand for grant.
	1934-35.	1935-36.	1936-37.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	
A.—IRRIGATION WORKS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Productive.													
Direct Receipts	1,14	4,90	5,12	..	..	7,21	..	..	4,01	..	..	5,01	..
Deduct—Refunds.. ..	..	..	..	..	..	1	..	..	1	..	..	1	..
Deduct—Working Expenses—													
Extensions and improvements	3	17	29	41	..	41	36	..	36	46	..	46	46
Maintenance and repairs ..	58	1,33	1,23	1,32	..	1,32	1,57	..	1,57	1,80	..	1,80	1,80
Establishment	74	1,08	1,58	1,37	28	1,65	1,62	26	1,88	1,99	67	2,66	1,99
Tools and plant	9	5	1	3	..	3	3	..	3	9	..	9	9
Suspense	1,20	−36	−23	40	..	40	40	..	40	20	..	20	20
Charges in England ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Loss or gain by exchange ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total Expenditure in India ..	2,64	2,27	2,88	3,53	28	3,81	3,98	26	4,24	4,54	67	5,21	4,54
Net Receipts ..	−1,50	2,63	2,24	..	..	3,39	..	..	−24	..	..	−21	..
Unproductive.													
Direct Receipts	67	62	1,26	..	..	1,00	..	..	1,30	..	..	1,30	..
Deduct—Refunds	3	..	..	..	..	..	..	..	..	..	..	..	..
Deduct—Working Expenses—													
Extensions and improvements —Works	−1	..	..	..	..	..	..	..	..	..	..	..	..
Maintenance and repairs ..	44	44	40	54	..	54	53	..	53	31	..	31	31
Establishment	1,04	87	86	73	14	87	87	19	1,06	71	8	79	71
Tools and plant	1	1	1	1	..	1	1	..	1	1	..	1	1
Suspense	..	..	..	..	..	..	..	..	..	..	..	..	..
Charges in England ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Loss or gain by exchange ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total Expenditure in India ..	1,48	1,32	1,27	1,28	14	1,42	1,41	19	1,60	1,03	8	1,11	1,03
Net Receipts ..	−84	−70	−1	..	..	−42	..	..	−30	..	..	19	..
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.													
Unproductive.													
Direct Receipts	7,07	6,39	7,06	..	..	7,51	..	..	7,36	..	..	7,56	..
Deduct—Refunds	..	..	..	..	..	1	..	..	1	..	..	1	..
Deduct—Working expenses—													
Extensions and Improvements —Works	76	78	50	1,00	..	1,00	63	..	63	1,39	..	1,39	1,39
Maintenance and repairs ..	5,05	4,50	6,24	4,67	..	4,67	4,24	..	4,24	4,55	..	4,55	4,55
Establishment	4,27	4,46	4,32	3,49	1,38	4,87	2,90	97	3,87	3,06	97	4,03	3,06
Tools and plant	33	30	29	30	..	30	40	..	40	37	..	37	37
Suspense	..	..	..	..	..	..	..	..	..	..	..	..	..
Charges in England ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Loss or gain by exchange	..	..	..	..	..	..	..	..	..	..	..	..	..
Deduct—English cost of stores ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Cost of stores to be purchased in England	..	..	..	..	..	..	..	..	..	..	..	..	..
Total Expenditure in India ..	10,41	10,04	11,35	9,46	1,38	10,84	8,17	97	9,14	9,37	97	10,34	9,37
Net Receipts—B.—Navigation, Embankment and Drainage Works	−3,34	−3,65	−4,29	..	..	−3,34	..	..	−1,79	..	..	−2,79	..
TOTAL NET RECEIPTS ..	−5,68	−1,72	−2,06	..	..	−37	..	..	−2,33	..	..	−2,81	..

In Irrigation, Navigation, Embankment and Drainage projects for which Capital accounts are kept, i.e., projects the receipts and expenditure of which are treated on a Commercial basis, the net revenue (gross receipts *less* working expenses) is shown on the receipt side of the budget under this major head. In accordance with this principle of classification, the net revenue from the Damodar, Bakreswar, Midnapore, Hijli Tidal and Calcutta and Eastern Canals and from the Sundarbans steamer and Madaripur Bil Routes is shown under this head.

Gross Receipts.

These are as follows :—

	Budget, 1937-38.	Revised, 1937-38.	Budget, 1938-39.
A—Irrigation Works—			
(*i*) Productive	7,20,000	4,00,000	5,00,000
(*ii*) Unproductive	1,00,000	1,30,000	1,30,000
B—Navigation, Embankment and Drainage Works—			
Unproductive	7,50,000	7,35,000	7,55,000
Total ..	15,70,000	12,65,000	13,85,000

Under "A—Irrigation", the decrease in receipts anticipated this year under "Productive" is due to smaller collection in the Damodar Canal area and reduction in the existing water-rates. Some improvement in collection is anticipated next year as a result of certain ameliorative measures likely to be undertaken. The increase under "Unproductive" is on account of heavy renewal of leases in the Midnapore Canal.

The decrease under "B—Navigation" in the Revised is due to the fact that the Dredger "Ronaldshay" was loaned to the Corporation from the end of August instead of from the beginning of the year as originally anticipated. Recovery of hire charges for the dredger for full twelve months in 1938-39 accounts for the increase in the Budget.

Working Expenses—Extensions and Improvements.

	Budget, 1937-38.	Revised, 1937-38.	Budget, 1938-39.
A—Irrigation (Productive) ..	41,150	36,000	45,918
B—Navigation (Unproductive) ..	1,00,000	63,000	1,39,400
Total ..	1,41,150	99,000	1,85,318

Details of the above estimates will be found in Appendix A in this book. The budget estimate under "A—Irrigation" allows for expenditure for works in progress and includes Rs. 45,000 for extension and improvements in the Damodar Canal area.

Under "B—Navigation", the decrease in the revised is due to smaller expenditure than was anticipated in the reconstruction of the Barrackpore bridge by the Calcutta Improvement Trust. The budget provides for further expenditure for the Barrackpore bridge.

Maintenance and Repairs.

The total estimates for the Irrigation Department under this head are as follows :—

	Budget, 1937-38.	Revised, 1937-38.	Budget, 1938-39.
XVII—Irrigation—			
A—Productive	1,31,600	1,57,500	1,80,000
A—Unproductive	54,000	52,500	31,000
B—Unproductive	4,66,700	4,24,000	4,54,600
18—Irrigation—			
A—Irrigation works ..	2,100	1,700	1,400
B—Navigation	5,45,600	5,23,000	5,84,500
General Reserve	1,50,000	..	1,50,000
Total ..	13,50,000	11,58,700	14,01,500

The decrease in the revised is mainly due to postponement of dredging work in the Circular Canal and other Miscellaneous Works and to the non-utilisation of the provision for "General Reserve". The next year's estimate includes Rs. 1,50,000 for "General Reserve" and Rs. 50,000 for minor silt clearance in the Damodar Canal.

Establishment.

The cost of establishment other than works establishment is distributed *pro rata* under the several major heads in proportion to works expenditure debited to each. The total estimates are as follows :—

	Budget, 1937-38.	Revised, 1937-38.	Budget, 1938-39.
XVII—Irrigation	7,38,800	6,80,500	7,47,200
18—Irrigation	6,43,700	7,16,200	6,55,200
19—Irrigation	..	3,000	..
68—Irrigation	1,01,000	65,000	17,000
Total ..	14,83,500	14,64,700	14,19,400

The decrease in the revised is due to smaller expenditure on the preparation of a detailed scheme for flushing and irrigating the area lying between the Damodar and Hooghly rivers than was originally anticipated. The decrease would have been larger but for employment of some additional staff in connection with the crop-cutting experiment in the Damodar Canal area this year.

The decrease in the next year's estimate is due mainly to transfer of the provision for the secretariat staff of the Irrigation Department from the "Irrigation" to the "General Administration" budget.

Suspense.

The provisions in the Revised and the Budget represent the cost of replenishment of stone boulders issued from stock for flood damage repairs.

XVIII—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept.

[The figures are in thousands of rupees.]

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Minor heads.	Old head—XIV—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept. Actuals. 1934-35.	1935-36.	1936-37.	New head XVIII—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept. 1937-38. Budget Estimate.	1937-38. Revised Estimate.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—Irrigation Works—						
Works for which neither capital nor revenue accounts are kept ..	..	..	1	4	6	5
B—Navigation, Embankment and Drainage Works—						
Works for which neither capital nor revenue accounts are kept ..	2,59	1,89	1,74	2,12	1,72	3,07
Total ..	2,59	1,89	1,75	2,16	1,78	3,12
Deduct—Refunds ..	4	1	..	1	1	1
Net Total ..	2,55	1,88	1,75	2,15	1,77	3,11

Under this head are exhibited receipts from Irrigation, Navigation, Embankment and Drainage works for which no capital accounts are kept, i.e., receipts from the Amjore and Salband Weirs and Orissa Coast Canals, Gaighata and Buxi Khals and Magrahat Drainage project and recoveries on account of agricultural embankments and land benefited by embankments and drainage works. The grant received from the Government of India for financing minor drainage and flushing schemes and improvement of existing village communications including existing waterways as well as local contributions received for the same purpose are also shown under this head.

The details are shown below:—

	Budget, 1937-38.	Revised, 1937-38.	Budget, 1938-39.
A—Irrigation (Salband Weir)	4,000	6,000	5,000
B—Navigation—			
(1) Receipts from Orissa Coast Canals, etc.	1,31,000	1,31,000	1,30,000
(2) Recoveries by Collector on account of lands benefited by embankment	80,000	40,000	40,000
(3) Receipts for rural reconstruction schemes—			
(*a*) Minor drainage and flushing scheme—			
(*i*) Grant from Government of India	..	..	51,000
(*ii*) Contribution from public bodies	..	..	25,000
(*b*) Improvement of existing village communications including existing water-ways—			
(*i*) Grant from Government of India	..	..	50,000
(*ii*) Contribution from public bodies	..	..	10,000
Total ..	2,15,000	1,77,000	3,11,000

The decrease under the head "B—(2)" in the revised is due to non-completion of the apportionment work in connection with the renewal of assessment for the maintenance of the Midnapore Takavi Embankment under a contract system.

XX—Interest.

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[The figures are in thousands of rupees.]

Minor heads.	Old head—XVI—Interest. Actuals. 1934-35.	1935-36.	1936-37.	New head—XX—Interest. 1937-38. Budget Estimate.	Revised Estimate.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Interest on Provincial loans and advances by the Provincial Government	3,47	3,83	5,41	5,60	4,86	4,58
Interest on Irrigation Capital outlay incurred before 1st April 1937	..	..	..	..	..	22,70
Interest on arrears of revenue ..	3,30	1,72	1,75	1,60	2,10	2,00
Interest realised on investment of Provincial Balance	..	..	..	..	19	40
Miscellaneous	6	2	4	2	1,29	1,30
Total ..	6,83	5,57	7,20	7,22	8,44	30,98
Deduct—Refunds ..	..	..	..	..	3	..
Net Total ..	6,83	5,57	7,20	7,22	8,41	30,98

Revised.—The decrease under the first head is due to decrease in the amount of loan outstanding on the 31st March 1937 owing to larger recoveries than were anticipated in 1936-37.

The figure under the last head represents interest accruing on the following:—

	Lakhs.
Securities of the late Steam Boiler Fund appropriated by Government	1
Securities formerly held by the Official Assignee and now appropriated by Government	33½

For an explanation of the head "Interest realised on investment of Provincial Balance", *vide* page 137 of this book.

Budget.—The variation is due to a change in accounting procedure according to which the Interest on Irrigation Capital Outlay incurred before 1st April 1937 exhibited under "17—Interest", instead of being deducted from the expenditure shown under "22—Interest" as heretofore, is to be taken as a receipt under this head.

XXI—Administration of Justice.

[The figures are in thousands of rupees.]

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Minor heads.	Old head—XVII—Administration of Justice.			New head—XXI—Administration of Justice.		
	Actuals.			1937-38.		Budget Estimate, 1938-39.
	1934-35.	1935-36.	1936-37.	Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sale-proceeds of unclaimed and escheated property	36	70	21	35	20	20
Court-fees realised in cash	31	34	39	36	40	40
General fees, fines and forfeitures ..	11,11	12,07	9,67	11,35	11,39	9,48
Pleadership and Mukhtearship Examination fees	13	12	10	12	10	10
Miscellaneous fees and fines	2,25	2,04	2,12	2,11	1,85	2,05
Miscellaneous	28	45	43	40	40	40
Recoveries of overpayments	13	19	10	6	10	10
Collection of payments for services rendered	1,06	1,42	29	8	5	59
Receipts of the Official Assignee ..	..	..	..	..	..	2,23
Total ..	15,63	17,33	13,31	14,83	14,49	15,55
Deduct—Refunds ..	44	36	48	35	51	51
Net Total ..	15,19	16,97	12,83	14,48	13,98	15,04

Revised.—The variations are small and call for no comment.

Budget.—Receipts of the Official Assignee which are included in "General fees, fines and forfeitures" in the Revised will henceforth be exhibited separately.

The increase is due mainly to larger receipts anticipated by the Official Assignee and to the taking of recoveries from the Calcutta Corporation on account of the Municipal Magistrates as receipts under "Collection of payments for services rendered" instead of in reduction of expenditure under "27—Administration of Justice."

XXII—Jails and Convict Settlements.

[The figures are in thousands of rupees.]

Minor heads.	Old head—XVIII—Jails and Convict Settlements.			New head—XXII—Jails and Convict Settlements.		
	Actuals.			1937-38.		Budget Estimate, 1938-39.
	1934-35.	1935-36.	1936-37.	Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Jails	87	79	77	81	83	94
Jail manufactures	5,63	5,58	5,97	5,71	6,00	6,00
Recoveries of overpayments	1	2	1	1	1	1
Total ..	6,51	6,39	6,75	6,53	6,84	6,95
Deduct—Refunds ..	..	..	..	..	1	1
Net Total ..	6,51	6,39	6,75	6,53	6,83	6,94

The yield of the head "Jail Manufactures" depends mainly on the demand for Bengal Jail products and on prices ruling in the market. The receipts under the other main item ("Jails") consist mostly of recoveries from the Press and Forms Department for the hire of convict labour supplied to it. Variations are generally due to variations of the rates of hire.

Revised.—The increase is mainly under "Jail manufactures" owing to larger sales.

Budget.—Follows the Revised except under "Jails", where the increase is due to larger recoveries from the Press and Forms Department for the hire of convict labour supplied to it.

XXIII—Police.

[The figures are in thousands of rupees.]

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Minor heads.	Old head—XIX—Police. Actuals. 1934-35.	1935-36.	1936-37.	New head— XXIII—Police. 1937-38. Budget Estimate.	Revised Estimate.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contribution for Railway Police ..	23	23	29	..	..	..
Police supplied to Railways	9	9	2	9	9	9
Police supplied to public departments, private companies and persons ..	26	27	87	62	55	55
Presidency Police	9,04	5,64	5,76	5,76	5,82	5,78
Cash receipts under the Arms Act ..	2	2	2	2	2	2
Fees, fines and forfeitures	95	27	26	26	26	31
Recoveries of overpayments	7	10	15	10	13	11
Collection of payments for services rendered	28	27	26	30	28	42
Miscellaneous	86	96	92	86	96	95
Total ..	11,80	7,85	8,55	8,01	8,11	8,23
Deduct—Refunds ..	8	8	44	23	23	23
Net Total ..	11,72	7,77	8,11	7,78	7,88	8,00

The disappearance of any provision against "Contribution for Railway Police" is due to an accounting adjustment. Such receipts are now taken in reduction of expenditure under "29—Police—Railway Police—Recoveries from the Railway Department of the Government of India".

Under the head "Police supplied to Railways" are credited receipts from such railways as the Howrah-Amta, the Howrah-Seakhala, Assam-Bengal Railway and the Darjeeling-Himalayan Railway for protective police supplied at their request for service on their lines. The main receipts under the head "Presidency Police" are on account of recoveries for "Police supplied to private persons" (about 1 lakh) and recoveries from the Port Commissioners, Calcutta, for Port Police (3 lakhs 40 thousand), the other items comprising receipts under the "Calcutta Vehicles Act" and the "Calcutta Hackney Carriage Act", cattle-pound receipts, fees, fines, etc.

Revised and Budget.—The variations are small and call for no explanation.

XXIV—Ports and Pilotage.

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[The figures are in thousands of rupees.]

Minor heads.	Old head—XX—Ports and Pilotage.			New head—XXIV—Ports and Pilotage.		
	Actuals.			1937-38.		Budget Estimate, 1938-39.
	1934-35.	1935-36.	1936-37.	Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sale-proceeds of vessels and stores ..	7	5	1	1	1	1
Registration and other fees—						
Fees realised at the shipping office .. / Examination fees	4	5	3	4	4	4
Miscellaneous—						
Survey fees	63	60	75	65	80	80
Other items	20	49	52	52	45	45
Total ..	94	1,19	1,31	1,22	1,30	1,30
Deduct—Refunds ..	..	..	..	..	1	1
Total ..	94	1,19	1,31	1,22	1,29	1,29

Under this head are credited the fees received by Government for the registration and survey of inland vessels and for examinations held under the Inland Steam Vessels Act. The sale proceeds of unserviceable materials in the Government Dockyard at Narayangunge, the sale proceeds of unserviceable launches and receipts from private parties for repairs executed at the Dockyard are also credited here.

Revised.—More ships have been surveyed, but fewer repairs for private parties have been executed, than was anticipated.

Budget.—Follows generally the Revised.

XXVI—Education.

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[The figures are in thousands of rupees.

Minor heads.	Old head—XXI—Education.			New head—XXVI-Education.		
	Actuals.			1937-38.		Budget Estimate, 1938-39.
	1934-35.	1935-36.	1936-37.	Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—University—						
Fees, Government Arts Colleges ..	4,41	4,56	4,45	4,42	4,30	4,30
Fees, Government Professional Colleges	45	44	58	55	55	55
B-Secondary—						
Fees, Government Secondary Schools ..	5,12	5,31	5,00	5,30	5,00	5,00
D—Special—						
Fees, Government Special Schools ..	1,35	1,17	1,20	1,21	1,25	1,25
E—General—						
Contributions	3	2	4	3	3	..
Income from endowments ..	21	15	17	16	16	16
Recoveries of overpayments	18	14	28	14	28	14
Collection of payments for services rendered	7	6	5	2	2	10
Miscellaneous	2,61	2,76	2,82	2,80	3,10	4,35
Total ..	14,43	14,61	14,59	14,63	14,69	15,85
Deduct—Refunds { Reserved	..	..	..	4	4	4
Deduct—Refunds { Transferred	3	4	4			
Net Total ..	14,40	14,57	14,55	14,50	14,65	15,81

Revised.—The variations are small and call for no comment.

Budget.—The increase under "Miscellaneous" arises as follows. The Government of India's grants for "rural uplift" have hitherto been booked merely in the provincial deposit account. It has now been decided that they should also be taken into the revenue account as receipts and expended as revenue expenditure under the appropriate service heads. One of the objects on which the grant may be spent is play grounds in village schools. It is proposed to spend 1 lakh 25 thousand on this object from the "rural uplift" grant supplemented by local contribution in 1938-39. Provision for that expenditure will accordingly be found under "37—Education" and a corresponding receipt is booked here. (Similar action with regard to expenditure from this grant under other service heads will be found under "XXVIII—Public Health", XXIX—Agriculture", and "XXXIX—Civil Works.")

XXVII—Medical.

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Civil Estimate.

[The figures are in thousands of rupees.]

Minor Heads.	Old head—XXII—Medical. Actuals. 1934-35.	1935-36.	1936-37.	New head—XXVII—Medical. 1937-38. Budget Estimate.	Revised Estimate.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Medical School and College fees ..	3,07	3,16	3,01	3,05	3,15	3,15
Hospital receipts	3,01	3,01	3,17	3,20	3,17	3,20
Mental Hospital receipts	1	1	1	1	1	1
Sale of medicines	..	1	..	..	..	..
Contributions	1,48	96	1,09	1,40	1,41	1,40
Income from endowments	32	29	12	25	18	15
Recoveries of overpayments	1	9	6	4	4	4
Collection of payments for services rendered	2,94	1,39	1,63	1,38	84	85
Miscellaneous	91	97	83	1,03	1,55	1,61
Total ..	11,75	9,89	9,92	10,36	10,35	10,41
Deduct—Refunds { Reserved	..	..	..	85	85	88
Deduct—Refunds { Transferred	91	79	89			
Net Total ..	10,84	9,10	9,03	9,51	9,50	9,53

Revised.—Receipts on account of fees in Medical Schools and Colleges are improving. The increase under "Miscellaneous" is due to a new arrangement whereby the Central Government will pay to each provincial Government in each financial year a lump sum of Rs. 4,800 in respect of each British Officer in the I.M.S. belonging to the War Reserve and allocated to the province. The number of such officers in Bengal is 12. The decrease under "Collecion of payments for services rendered" is due to recoveries for 1936-37 which were expected to be made in arrear being effected during that year.

Budget.—Follows generally the Revised.

XXVIII—Public Health.

[The figures are in thousands of rupees.]

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Minor heads.	Old head—XXIII—Public Health. Actuals. 1934-35.	1935-36.	1936-37.	New head - XXVIII—Public Health. 1937-38. Budget Estimate.	Revised Estimate.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sale-proceeds of sera and vaccines, etc. ..	35	41	46	45	46	46
Contributions	35	4	10	18	18	36
Recoveries of overpayments	6	6	6	7	8	8
Collection of payments for services rendered	21	28	41	50	80	90
Miscellaneous	39	52	53	55	55	3,33
Total ..	1,36	1,31	1,56	1,75	2,07	5,13
Deduct—Refunds Reserved	..	..	..	..	..	..
Deduct—Refunds Transferred	1	..	..			
Net Total ..	1,35	1,31	1,56	1,75	2,07	5,13

Revised.—Under "Collection of payments for services rendered" are credited the recoveries from local bodies for the services of the Chief Engineer, Public Health Department, in the execution of sanitary and water-works projects. There has been a revival of such activities since the improvement in the general financial position.

Budget.—The increase under the second head represents the contribution offered by the Rockefeller Institute towards the cost of a Model Health Unit. Under "Miscellaneous" credit has been taken for 2 lakhs 78 thousand representing the cost of schemes of water-supply, sanitation, etc., to be financed out of the Government of India's "rural uplift" grant, supplemented by local contributions received for the purpose (for further explanation *see* under "XXVI—Education.")

XXIX—Agriculture.

[The figures are in thousands of rupees.]

Minor heads.	Old head—XXIV—Agriculture.			New head—XXIX—Agriculture.		
	Actuals.			1937-38.		Budget Estimate, 1938-39.
	1934-35.	1935-36.	1936-37.	Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Agricultural receipts	88	83	63	1,44	1,84	3,51
Veterinary receipts	40	42	39	..	..	..
Co-operative Credit	3,58	4,43	4,07	..	..	..
Recoveries of overpayments	1	1	..	..	..	..
Collection of payments for services rendered	88	88	87	..	..	..
Total ..	5,75	6,57	5,96	1,44	1,84	3,51
Deduct—Refunds { Reserved	..	..	..	1	4	2
Deduct—Refunds { Transferred	1	4	1			
Net Total ..	5,74	6,53	5,95	1,43	1,80	3,49

Revised.—The increase is due partly to arrear recoveries from the Imperial Council of Agricultural Research and partly to improvement in farm receipts.

Budget.—Credit has been taken for 1 lakh 50 thousand representing the cost of cattle impovement schemes to be financed out of the Government of India's "rural uplift" grant. (For further explanation see under "XXVI—Education.")

XXX—Veterinary.

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[The figures are in thousands of rupees.]

Minor heads.	Actuals.			1937-38.		Budget Estimate, 1938-39.
	1934-35.	1935-36.	1936-37.	Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Veterinary College and School fees ..	..	..	..	30	20	20
Other receipts	..	..	..	16	28	29
Collection of payments for services rendered	..	..	..	85	94	92
Deduct—Refunds ..	..	..	..	..	..	..
Total ..	..	..	..	1,31	1,42	1,41

"Veterinary" was previously included in "Agriculture."

The past actuals were as follows:—

	1934-35.	1935-36.	1936-37.
Veterinary College and School fees	28,000	31,000	20,000
Other receipts	12,000	11,000	19,000
Collection of payments for services rendered	88,000	88,000	87,000

Under the largest sub-head, "Collection of payments for services rendered," are credited recoveries from other Governments on account of students sent by them to the Bengal Veterinary College, and recoveries from local bodies towards the pay of Veterinary Assistant Surgeons lent to them.

Revised and Budget.—The variations are small and call for no comment.

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XXXI—Co-operation.

[The figures are in thousands of rupees.]

Minor heads.	Actuals.			1937-38.		Budget Estimate, 1938-39.
	1934-35.	1935-36.	1936-37.	Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Audit fees	..	..	..	4,00	3,60	4,00
Miscellaneous receipts	..	..	..	1,22	1,08	1,36
Deduct—Refunds	..	..	..	..	..	..
Total	..	..	..	5,22	4,68	5,36

This also was previously included in "Agriculture."

The past actuals are—

	1934-35.	1935-36.	1936-37.
Audit fees	3,46,000	4,20,000	3,67,000
Miscellaneous Receipts	..	17,000	5,000
Other Receipts	12,000	6,000	35,000
Deduct Refunds	..	..	..
Total	3,58,000	4,43,000	4,07,000

Revised.—The decrease is due mainly to smaller realisation of audit fees.

Budget.—It is anticipated that realisation of arrears of audit fees will be more satisfactory next year.

The increase under "Miscellaneous receipts" is due to credit being taken for the amounts received from the Government of India for financing the following projects; viz. :—

Co-operative Training ...	58,000
Organisation of Co-operative Societies among sugar-cane growers ...	9,000

This is counterbalanced to some extent by smaller receipts from the Government of India for the development of the handloom industry.

XXXII—Industries.

[The figures are in thousands of rupees.]

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Minor heads.	Old head—XXV—Industries. Actuals. 1934-35.	1935-36.	1936-37.	New head—XXXII—Industries. 1937-38. Budget Estimate.	Revised Estimates	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Industries	51	1,23	1,14	1,58	1,53	1,53
Cinchona plantations	8,37	10,58	10,49	12,17	12,52	12,89
Recoveries of overpayments	..	1	4	1	2	1
Collection of payments for services rendered	11	3	15	10	10	15
Total ..	8,99	11,85	11,82	13,86	14,17	14,59
Deduct—Refunds { Reserved	2	2	17	} 2	2	3
Deduct—Refunds { Transferred	..	..	..			
Net Total ..	8,97	11,83	11,65	13,84	14,15	14,56

Revised.—The increase under "Cinchona Plantations" is due to larger sales than were originally anticipated.

Budget.—A slight further increase of sales under "Cinchona Plantations" is expected.

XXXVI—Miscellaneous Departments.

[The figures are in thousands of rupees.]

Minor heads.	Old head—XXVI—Miscellaneous Departments. Actuals. 1934-35.	Actuals. 1935-36.	Actuals. 1936-37.	New head—XXXVI—Miscellaneous Departments. 1937-38. Budget Estimate.	1937-38. Revised Estimate.	Budget, Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Labour and Emigration	..	..	..	..	..	..
Examination fees	4	5	30	16	25	25
Fees for the inspection of steam boilers ..	..	..	1,50	1,48	1,50	1,50
Administration of the Indian Partnership Act, 1932	..	..	..	5	4	4
Miscellaneous	5	7	31	9	7	7
Receipts under the Indian Electricity Act, 1910	..	..	24	..	..	..
Receipts on account of motor vehicles—						
Indian Motor Vehicles Act, VIII of 1914	1	4,43	4,47	..	..	..
Bengal Motor Vehicles Tax Act, 1932 ..	14,75	15,24	16,09	..	..	..
International Circulation Rules, 1933 ..	..	1	1	..	..	..
Loss or gain by exchange	..	..	..	..	..	..
Total ..	14,85	19,80	22,92	1,78	1,86	1,86
Deduct—Refunds { Reserved	23	27	29	2	4	1
Deduct—Refunds { Transferred	1	1	1			
Net Total ..	14,61	19,52	22,62	1,76	1,82	1,85

Under the revised system of classification introduced by the Auditor-General from 1937-38, "Receipts under the Indian Electricity Act, 1910," have been transferred from this head to the head "XIII—Other taxes and duties" (vide page 21), while "Receipts on account of Motor Vehicles" have been transferred to the head "XII—Receipts under Motor Vehicles Taxation Acts" (*vide* page 20).

Revised and Budget.—The variations are small and call for no comment.

XXXIX—Civil Works.

[The figures are in thousands of rupees.]

Page 29 Civil Estimate.

Minor heads.	Old head—XXX—Civil Works. Actuals. 1934-35.	1935-36.	1936-37.	New head—XXXIX—Civil Works. 1937-38. Budget Estimate.	1937-38. Revised Estimate.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts	13,79	16,76	20,93	28,73	31,38	34,20
Deduct—Refunds Reserved	..	..	..	5	4	4
Deduct—Refunds Transferred	2	7	3			
Total ..	13,77	16,69	20,90	28,68	31,34	34,16

The details are as follows :—

	Budget, 1937-38.	Revised, 1937-38.	Budget, 1938-39.
Rents	4,07,000	3,90,000	3,90,000
Tolls on roads	45,000	45,000	45,000
Recoveries of expenditure	60,000	73,000	64,000
Transfer from Road Development Account	22,23,000	16,76,000	25,81,000
Miscellaneous	1,38,000	9,54,000	1,60,000
Transfer from the deposit account of grant for economic development and improvement of rural areas—			
(*a*) Agricultural Institute at Daulatpur	..	..	30,000
(*b*) Improvement of existing village communications (excluding waterways)	..	..	1,20,000
Transfer from deposit account of grant received from public bodies for rural reconstruction schemes—			
Improvement of existing village communications (excluding waterways)	..	..	30,000
Total ..	28,73,000	31,38,000	34,20,000

Revised.—The decrease in the estimate of "Transfer from Road Development Account" is due to the probable expenditure on Road Development Fund works being less than was originally anticipated. The increase under "Miscellaneous" is due mainly to the following abnormal items which were not included in the original estimate :—

(1) Sale-proceeds of the Port and Shipping Office building to be acquired by the Central Government for the construction of the new Customs House	4,89,000
(2) Deposit by the Calcutta Improvement Trust of the compensation payable to the Commissioners for the Port of Calcutta for resumption of a plot of Government land leased out to the latter which is required for extension of the Strand Road	2,66,000
(3) Payment by the Calcutta Improvement Trust of the capitalised value of the rent received by Government for the above plot of land	39,000

Budget.—The increase under "Transfer from Road Development Account" is due to a larger programme of Road Development Fund works. The decrease under "Miscellaneous" is due to omission of the abnormal items included in the Revised. The heads "Transfer from the Deposit Account of grant for economic development and improvement of rural areas" and "Transfer from the Deposit Account of grant received from public bodies for rural reconstruction schemes" show the amounts expected from the Government of India and from local contributions for expenditure on the building of an Agricultural Institute and on the improvement of village communications. (For further explanation *see* under "XXVI—Education").

XLIII—Transfers from Famine Relief Fund.

[The figures are in thousands of rupees.]

Minor head.	Old head—XXXII—Transfers from Famine Relief Fund.			New head—XLIII—Transfers from Famine Relief Fund.		
	Actuals.			1937-38.		
	1934-35.	1935-36.	1936-37.	Budget Estimate.	Revised Estimate.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Transfers from Famine Relief Fund ..	1,66	61	9,50	..	..	..

A Bill to constitute a Famine Relief Fund is before the Legislature. It is hoped that no transfer from the Fund, if constituted, will be necessary either this year or next.

XLIV—Receipts in aid of Superannuation.

[The figures are in thousands of rupees.]

Page 30. Civil Estimate.

Minor heads.	Old head—XXXIII—Receipts in aid of superannuation. Actuals. 1934-35.	1935-36.	1936-37.	New head—XLIV—Receipts in aid of superannuation. 1937-38. Budget Estimate.	Revised Estimate.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contributions for pensions and gratuities ..	1,23	1,28	1,31	1,52	1,50	1,44
Miscellaneous	1	6	6	1,64	2,35	1,64
Total ..	1,24	1,34	1,37	3,16	3,85	3,08
Deduct—Refunds ..	3	..	..	1	..	..
Net Total ..	1,21	1,34	1,37	3,15	3,85	3,08

Revised.—The increase is due to the balance in the Provident Fund Account of the office of the Official Assignee being credited to Government on the provincialisation of that office.

Budget.—Follows the revised with the omission of the abnormal item referred to above.

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ivil Estimate.

XLV—Stationery and Printing.

[The figures are in thousands of rupees.]

Minor heads.		Old head—XXXIV—Stationery and Printing.			New head—XLV—Stationery and Printing.		
		Actuals.			1937-38.		Budget Estimate, 1938-39.
		1934-35.	1935-36.	1936-37.	Budget Estimate.	Revised Estimate.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sale of plain paper used with stamps	..	3,16	3,38	3,26	3,50	3,30	3,31
Stationery receipts ..	..	3	..	..	1	..	..
Sale of gazettes and other publications	..	79	71	77	73	80	80
Other press receipts	..	56	70	1,30	70	91	1,00
Receipts in England	..	..	..	..	1	1	1
Total	..	4,54	4,79	5,33	4,95	5,02	5,12
Deduct—Refunds { Reserved		..	..	..	..	..	..
Deduct—Refunds { Transferred		..	..	..			
Net Total	..	4,54	4,79	5,33	4,95	5,02	5,12

Revised and Budget.—The variations are small and call for no comment.

XLVI—Miscellaneous.

[The figures are in thousands of rupees.] Pages 32-33. Civil Estimate.

Minor heads.	Old head—XXXV—Miscellaneous. Actuals. 1934-35.	1935-36.	1936-37.	New head—XLVI—Miscellaneous. 1937-38. Budget Estimate.	Revised Estimate.	Budget Estimate, 1938-39.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Unclaimed or lapsed deposits ..	6,03	6,50	6,04	5,95	5,06	5,06
Sale-proceeds of Durbar presents ..	1	..	3	1	..	..
Sale of old stores and materials ..	6	6	8	6	12	8
Fees for Government audits	1,11	1,40	1,33	1,20	1,30	1,24
Rents	10	12	14	13	14	15
Rates and taxes	2	1	1	1	1	
Other fees, fines and forfeitures ..	7	9	28	10	20	13
Recoveries of overpayments	13	10	4	9	10	9
Collection of payments for services rendered	4,71	5,21	6,71	5,32	6,17	6,74
Miscellaneous	61	66	91	1,08	1,08	94
Receipts under the Bengal Electricity Duty Act, 1935	..	9,06	16,78	..	..	..
Receipts under the Bengal Tobacco (Sales Licensing) Act, 1935 .. .	..	1,74	3,19	..	..	..
Total ..	12,85	24,95	35,54	13,95	14,18	14,43
Deduct—Refunds: Reserved	8,63	4,71	4,51	4,50	5,50	5,00
Deduct—Refunds: Transferred	..	..	..		..	..
Net Total ..	4,22	20,24	31,03	9,45	8,68	9,43

Revised.—The fall under "Unclaimed or lapsed deposits," which is always a fluctuating head, is compensated to some extent by an increase under "Collection of payments for services rendered" on account of larger receipts of general rate levied from private estates managed by the Court of Wards. The increase under "Refunds" is justified by the progress of actuals.

Budget.—The variation is due to smaller refunds and to credit being taken under the head "Collection of payments for services rendered" for the recovery of the proportionate cost of road cess establishment from District Boards. This used to be taken in reduction of expenditure under "25—General Administration."

L—Miscellaneous adjustments between Central and Provincial Governments.

[The figures are in thousands of rupees.]

Minor heads.	Old head—XXXIX A—Miscellaneous Adjustments between Central and Provincial Governments.			New head— L—Miscellaneous Adjustments between Central and Provincial Governments.		
	Actuals.			1937-38.		Budget Estimate, 1938-39.
	1934-35.	1935-36.	1936-37.	Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Share of Bengal Government on account of jute duty	1,58,24	1,67,26	1,90,46	..	..	..
Reimbursement by the Central Government of the charges in connection with the pensions of the pilotage and non-pilotage establishments of the Bengal Pilot Service	1,44	1,52	1,57	..	..	..
Total ..	1,59,68	1,68,78	1,92,03	..	..	..

This head disappears with effect from 1937-38. The first item appears now under "I—Customs," while the second item appears under "XLIV—Receipts in aid of Superannuation."

LI—Extraordinary Receipts.

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Civil Estimate.

[The figures are in thousands of rupees.]

Minor heads.	Old head—XL—Extraordinary Receipts.			New head—LI—Extraordinary Receipts.		
	Actuals.			1937-38.		Budget Estimate, 1938-39.
	1934-35.	1935-36.	1936-37.	Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sale of land	1,92	1,13	10	85	1,32	5
Total ..	1,92	1,13	10	85	1,32	5

The estimates relate to sales of Government land in Porabazar. The decrease in the Budget is due to the fact that all such land has been disposed of.

Expenditure.

(Revenue and Capital.)

GRANT No. 1

Voted Rs. 2,000 *Charged Rs. Nil*

Total Rs. 2,000

5—Salt.

[The figures are in thousands of rupees.]

Page 37. Civil Estimate.

Minor head.	Budget Estimate, 1937-38.			Revised Estimate, 1937-38.			Budget Estimate, 1938-39.			Total demand for grant.
	Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Directions—										
Grants-in-aid, contributions, etc.	..	..	..	..	..	..	2	..	2	2

This is for a subsidy to the Chittagong Trading Union Limited—a company started to experiment on the manufacture of salt on a commercial scale on the sea--board in Cox's Bazar—and the cost of connected supervising staff. The expenditure will be financed out of a grant of that amount to be paid by the Government of India : *vide* the credit taken under "V—Salt" at page 14 of this book.

GRANT No. 2

Voted Rs. 30,85,000 *Charged Rs. 1,55,000*

Total Rs. 32,40,000

7—Land Revenue.

Pages 38-63. Civil Es mate.

[The figures are in thousands of rupees.]

Minor heads.	Old head—5—Land Revenue. Actuals.			New head—7—Land Revenue. Budget Estimate, 1937-38.			Revised Estimate, 1937-38.			Budget Estimate, 1938-39.			Total demand for grant.
	1934-35.	1935-36.	1936-37.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Charges of administration	5,13	5,42	5,68	5,03	57	5,60	5,04	57	5,61	5,04	58	5,62	5,04
Management of Government estates.	12,75	10,78	10,07	10,02	10	10,12	9,63	..	9,63	9,90	8	9,98	9,90
Charges on account of land revenue collections.	15	29	26	..	26	26	..	27	27	..	34	34	..
Survey and settlement and Record operations.	19,30	17,81	17,29	18,78	56	19,34	15,67	39	16,06	13,56	42	13,98	13,56
Land Records ..	60	92	97	94	..	94	91	..	91	1,03	..	1,03	1,03
Assignments and compensations.	1,10	1,57	1,16	1,06	..	1,06	1,20	..	1,20	1,21	..	1,21	1,21
Charges in England ..	..	..	..	29	9	38	25	7	32	11	13	24	11
Total ..	39,03	36,79	35,43	36,12	1,58	37,70	32,70	1,30	34,00	30,85	1,55	32,40	30,85

List of Original Works.

Description of works.	Sanctioned Estimate.		Expenditure up to 31st March 1937.		Budget provision in 1937-38.		Probable expenditure in 1937-38.		Estimated expenditure in 1938-39.	
	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Land Revenue.										
Works-in-progress.										
Construction of a record room for the Settlement office, Dinajpur.	58	..	35	..	7	..	18	..	..	..
Total ..	58	..	35	..	7	..	18	..	..	..

Revised.—The decrease under Survey and Settlement and Record operations is due to abandonment of Revisional Survey and Settlement Operations in the district of Midnapore and to slower progress of subsisting Major and Minor Settlement Operations than was originally anticipated.

Budget.—Generally follows the Revised except under "Survey and Settlement and Record Operations." The decrease there is due mainly to the fact that most of the subsisting major operations are in their closing stages while only one new operation provided for is contemplated, namely, an operation in the partially excluded areas of the district of Mymensingh, at a cost of Rs. 1,67,000.

Actuals, 1934-35 to 1936-37.

6—Excise.

[The figures are in thousands of rupees.]

Minor heads.	Actuals.		
	1934-35.	1935-36.	1936-37.
	Rs.	Rs.	Rs.
Reserved.			
District Executive establishment	..	..	..
Distilleries	..	..	..
District charges	39	42	41
Transferred.			
Superintendence	1,86	2,14	2,48
Excise Bureau	..	..	..
Presidency establishment	..	..	..
District Executive establishment	..	..	..
Distilleries	..	..	..
District charges	10,65	10,97	11,94
Cost price of opium supplied to the Excise Department ..	4,43	5,04	4,61
Compensation	1,00	1,05	1,05
Deduct—Fixed share chargeable to " 3—Salt "	1,73	1,74	1,65
Total	16,60	17,88	18,84

This head disappears with effect from 1937-38 and the new head "8—Provincial Excise" takes its place.

GRANT No. 3

Voted Rs. 19,40,000 *Charged Rs. 1,33,000*

Total Rs. 20,73,000

8—Provincial Excise.

[The figures are in thousands of rupees.]

Pages 64-69. Civil Estimate.

Minor heads.	Budget Estimate, 1937-38.			Revised Estimate, 1937-38.			Budget Estimate, 1938-39.			Total demand for grant.
	Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendence	2,15	31	2,46	2,14	31	2,45	2,38	32	2,70	2,38
District charges (*Charged*) .. .. .. (For Chittagong Hill Tracts)	..	7	7	..	4	4	..	7	7	..
District charges (Voted)	11,98	..	11,98	12,48	..	12,48	12,96	..	12,96	12,96
Cost of opium supplied to Provincial Excise Department	5,13	..	5,13	5,13	..	5,13	5,39	..	5,39	5,39
Compensations	8	1,00	1,08	8	1,00	1,08	8	1,00	1,08	8
Charges in England	8	5	13	1	5	6	9	5	14	9
Works	..	..	..	..	..	..	3	..	3	3
Deduct—Establishment charges recoverable from other Government or Departments, etc.—Amount recovered from the Central Government for combined Salt and Excise Establishment.	1,65	..	1,65	1,65	..	1,65	1,53	11	1,64	1,53
Total ..	17,77	1,43	19,20	18,19	1,40	19,59	19,40	1,33	20,73	19,40

List of Original Works.

Description of works.	Sanctioned estimate.	Expenditure up to 31st March 1937.	Budget provision in 1937-38.	Probable expenditure in 1937-38.	Estimated expenditure in 1938-39.
	Voted.	Voted.	Voted.	Voted.	Voted.
	Rs.	Rs.	Rs.	Rs.	Rs.
Excise.					
Minor works	..	..	10	10	10
New Works.					
Construction of a new liquor ware-house at Siliguri ..	14	..	..	..	14
Construction of quarters for the Sub-Inspector of Excise and Salt and barracks for the petty officers and peons of the Kakdwip Circle, 24-Parganas.	7	..	..	..	7
Total—New Works ..	21	..	..	..	21
Total Excise	21	..	10	10	31

Revised.—The increase is due to additional requirements for the Gariahatta Excise Raid case which were not anticipated when the Budget was framed.

Budget.—The increase under "Superintendence" is due partly to an expansion of the Central Detective Department and partly to the purchase of certain instruments required by touring officers. The increase under "District charges" is due to the fact that recoveries from private parties which used to be taken in reduction of expenditure will henceforth be exhibited as receipts. The increase is set off to some extent by smaller provision for the Gariahatta Excise Raid case.

GRANT No. 4

Voted Rs. 4,84,000 *Charged Rs. Nil*

Total Rs. 4,84,000

9—Stamps.

Pages 70-71 Civil Estimate.

[The figures are in thousands of rupees.]

Minor heads.	Old head—7—Stamps. Actuals.			New head—9—Stamps. Budget Estimate, 1937-38.			Revised Estimate, 1937-38.			Budget Estimate, 1938-39.			Total demand for grant.
	1934-35.	1935-36.	1936-37.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—Non-Judicial.													
Superintendence ..	35	34	34	37	..	37	36	..	36	37	..	37	37
Charges for the sale of stamps (discount).	1,41	1,49	1,52	1,51	..	1,51	1,56	..	1,56	1,52	..	1,52	1,52
Cost of stamps supplied from Central Stamps Stores.	65	59	62	70	..	70	62	..	62	61	..	61	61
B—Judicial.													
Superintendence ..	17	17	17	18	..	18	18	..	18	18	..	18	18
Charges for the sale of Stamps (discount).	1,35	1,41	1,36	1,53	..	1,53	1,37	..	1,37	1,36	..	1,36	1,36
Cost of stamps supplied from Central Stamps Stores.	95	80	78	1,06	..	1,06	81	..	81	80	..	80	80
Total ..	4,88	4,80	4,79	5,35	..	5,35	4,90	..	4,90	4,84	..	4,84	4,84

Revised.—When the Budget was framed, increased provision was made under "B—Judicial, Charges for the sale of Stamps (discount)" in the expectation that the working of the Bengal Agricultural Debtors Act, 1935, would result in increased consumption. The progress of actuals indicates that this expectation is not likely to be fulfilled.

Budget.—Follows generally the Revised.

GRANT No. 5

Voted Rs. 12,45,000 *Charged Rs. 4,71,000*

Total Rs. 17,16,000

10 —Forest.

Northern and Southern Circles.

[The figures are in thousands of rupees.]

Pages 72-87. Civil Estimate.

Minor heads.	Old head—8—Forest—Northern and Southern Circles. Actuals.			New head—10—Forest—Northern and Southern Circles. Budget Estimate, 1937-38.			Revised Estimate, 1937-38.			Budget Estimate, 1938-39.			Total demand for grant.
	1934-35.	1935-36.	1936-37.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—Conservancy, maintenance and regeneration.	5,86	6,08	5,33	5,44	64	6,08	5,26	61	5,87	6,06	77	6,83	6,06
B—Establishment ..	8,24	8,52	8,76	5,83	3,30	9,13	5,76	3,13	8,89	6,39	3,24	9,63	6,39
Interest on capital ..	60	61	62	..	1	1	..	..	..	..	..	..	..
Charges in England ..	..	..	..	..	71	71	..	68	68	..	70	70	..
Total ..	14,70	15,21	14,71	11,27	4,66	15,93	11,02	4,42	15,44	12,45	4,71	17,16	12,45

Northern Circle.

[The figures are in thousands of rupees.]

Minor heads.	Old head—8—Forest. Actuals.			New head—10—Forest. Budget Estimate, 1937-38.			Revised Estimate, 1937-38.			Budget Estimate, 1938-39.			Total demand for grant.
	1934-35.	1935-36.	1936-37.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—Conservancy, maintenance and regeneration.	3,30	3,15	2,71	3,23	..	3,23	3,07	..	3,07	3,64	..	3,64	3,64
B—Establishment ..	4,47	4,60	4,58	3,13	1,61	4,74	3,22	1,27	4,49	3,76	1,41	5,17	3,76
Interest on capital ..	26	26	27	..	1	1	..	..	..	..	..	..	..
Charges in England ..	..	..	..	..	..	..	..	68	68	..	70	70	..
Total ..	8,03	8,01	7,56	6,36	1,62	7,98	6,29	1,95	8,24	7,40	2,11	9,51	7,40

Southern Circle.

[The figures are in thousands of rupees.]

Minor heads.	Old head—8—Forest.			New head—10—Forest.									
	Actuals.			Budget Estimate, 1937-38.			Revised Estimate, 1937-38.			Budget Estimate, 1938-39.			Total demand for grant.
	1934-35.	1935-36.	1936-37.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs,	Rs.	Rs.	Rs.	Rs.
A—Conservancy, maintenance and regeneration.	2,56	2,93	2,62	2,21	64	2,85	2,19	61	2,80	2,42	77	3,19	2,42
B—Establishment ..	3,77	3,92	4,18	2,70	1,69	4,39	2,54	1,86	4,40	2,63	1,83	4,46	2,63
Interest on capital ..	34	35	35	..	..	..	..	..	..	..	..	..	..
Total ..	6,67	7,20	7,15	4,91	2,33	7,24	4,73	2,47	7,20	5,05	2,60	7,65	5,05

Revised.—The decrease under "Conservancy, maintenance and regeneration" is due partly to further abandonment of departmental extraction of timber in favour of sale of standing trees to purchasers, and partly to postponment of working plan operations. The decrease under Establishment is dictated by the progress of actuals.

Budget.—The increase is due mainly to the following items of new expenditure:—

	Rs.
Lump grant for communication, buildings and other works ..	50,433
Recruitment of two candidates for training at Dehra Dun with a view to their appointment in the new Provincial Forest Service to be organised	18,400
Revision of pay of forest guards	17,644
Conversion of 3 miles of the Manibhanjang-Batasi Bridle path into a cart road	12,000
Taking over the management of the Nayagram Forests in the district of Midnapore	11,636
Revision of the working plan for the forests of the Jalpaiguri Division	7,000
Printing of 12 sets mounted and 50 sets unmounted of 4″ maps of the Kalimpong Forest Division	2,300
Proposal to take over charge of the forests belonging to Maharaja Shashi Kanta Acharyya of Mymensingh in the district of Mymensingh	2,226
Supply of uniforms to boatmen in the Sundarbans and Chittagong Hill Tracts Division	1,956
Conversion of the subordinate and office establishment of the Silvicultural Division into permanent establishment ..	1,264
Administration of 750 acres of land transferred from the Relling Government Estates to Darjeeling Forest Division ..	1,192
Proposal to take over charge of the forests belonging to Raja Jagat Kishore Acharjya Chaudhury of Muktagacha, district Mymensingh	900
Grant of local allowance to Forest Guards in Chittagong Hill Tracts Division	752
Strengthening of permanent establishment in the Silvicultural Forest Division	480
Grant of special pay to Forest Subordinates in Silvicultural Division	360
	1,28,543

Actuals, 1934-35 to 1936-37.

8A —Forest—Capital outlay charged to Revenue.

Northern and Southern Circles.

[The figures are in thousands of rupees.]

Minor heads.	Actuals.		
	1934-35.	1935-36.	1936-37.
	Rs.	Rs.	Rs.
Amount financed from ordinary revenue	20	26	21
Deduct—Repayment of capital outlay charged to ordinary revenue	..	..	..
Total	20	26	21

Northern Circle.

Amount financed from ordinary revenue	11	13	8
Deduct—Repayment of capital outlay charged to ordinary revenue	..	..	..
Total	11	13	8

Southern Circle.

Amount financed from ordinary revenue	9	13	13
Deduct—Repayment of capital outlay charged to ordinary revenue	..	..	..
Total	9	13	13

This head disappears with effect from 1937-38.

Actuals, 1934-35 to 1936-37.

9—Registration.

[The figures are in thousands of rupees.]

Minor heads.	Actuals. 1934-35.	1935-36.	1936-37.
	Rs.	Rs.	Rs.
Reserved.			
District charges	4	4	4
Transferred.			
Superintendence	70	75	76
District charges	16,96	17,69	18,27
Total	17,70	18,48	19,07

This head disappears with effect from 1937-38 and the new head "11—Registration" takes its place.

GRANT No. 6

Voted Rs. 18,99,000 *Charged Rs. 300*

Total Rs. 18,99,300

11—Registration.

Pages 88-90. Civil Estimate.

[The figures are in thousands of rupees.]

Minor heads.	Budget Estimate, 1937-38.			Revised Estimate, 1937-38.			Budget Estimate, 1938-39.			Total demand for grant.
	Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendence	73	..	73	75	..	75	84	..	84	84
District charges—										
Chittagong Hill Tracts ..	..	..	..	..	..	..	..	..	..	..
District charges	18,08	..	18,08	18,34	..	18,34	18,15	..	18,15	18,15
Total ..	18,81	..	18,81	19,09	..	19,09	18,99	..	18,99	18,99

List of Original Works.

Description of works.	Sanctioned estimate.	Expenditure up to 31st March 1937.	Budget provision in 1937-38.	Probable expenditure in 1937-38.	Estimated expenditure in 1938-39.
	Voted.	Voted.	Voted.	Voted.	Voted.
	Rs.	Rs.	Rs.	Rs.	Rs.
Registration.					
Works-in-progress.					
Extension of the Sadar Registration Office Record Room at Comilla.	14	..	6	2	12
Extension of the Sadar Registration office building at Alipore.	25	19	..	3	..
Minor works	..	..	20	20	20
Total—Works-in-progress ..	39	19	26	25	32
New Works.					
Type plan building for office and quarters of Sub-Registrar, Morrelganj.	20	..	..	..	2
Type plan building for office and quarters of Sub-Registrar, Rampal, Khulna.	16	..	..	..	8
Type plan building for office and quarters of Sub-Registrar, Lalbag, Murshidabad.	14	..	..	..	12
Type plan building for office and quarters of Sub-Registrar, Vishnupur.	11	..	..	..	10
Extension of the Record Room of Mymensingh Sadar Registration office.	13	..	..	..	13
Type plan building for office and quarters for the Sub-Registrar, Bhanga.	16	..	..	..	2
Construction of a building for the combined office of two Sub-Registrars of Jamalpur in Mymensingh.	13	..	..	..	5
Construction of Sub-Registrar's quarters, Srinagar.	17	..	..	..	10
Construction of a separate Record Room, Bogra.	24	..	..	..	24
Quarters for Sub-Registrar, Duars.	12	..	..	..	11
Total—New Works	1,56		..	..	97
Total—(Registration) ..	1,95	19	26	25	1,29

Revised.—The increase is due to the following:—

(1) Appointment of an additional Inspector of Registration offices.

(2) Payment of bills pending from the preceding year.

(3) Increase in Landlords' fee establishment in rural offices owing to increase in the number of tenancies transferred.

(4) Emergent expenditure on the upkeep of departmental buildings.

Budget.—The decrease is due to the fact that the revised includes payment of arrears which is not repeated in the Budget.

GRANT No. 7

Voted Rs. Nil *Charged Rs. 4,50,000*

Total Rs. 4,50,000

12—Charges on account of Motor Vehicles Taxation Acts.

[The figures are in thousands of rupees.]

Page 91. Civil Estimate.

Minor head.	Budget Estimate, 1937-38.			Revised Estimate, 1937-38.			Budget Estimate, 1938-39.			Total demand for grant.
	Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Compensation to local bodies, etc.	..	4,50	4,50	..	4,50	4,50	..	4,50	4,50	..

This is the compensation payable to the Corporation of Calcutta under the Bengal Motor Vehicles Tax Act.

Actuals, 1934-35 to 1936-37.

9A.—Scheduled Taxes.

[Figures are in thousands of rupees.]

Minor heads.	Actuals.		
	1934-35.	1935-36.	1936-37.
	Rs.	Rs.	Rs.
Charges for the collection of Betting Tax	5	5	5
Charges for the collection of Entertainment Tax		6	3
Total ..	5	11	8

This head disappears with effect from 1937-38 and its contents are booked under "Collection charges" under the new head "13—Other Taxes and Duties" next succeeding.

GRANT No. 8

Voted Rs. 30,000 *Charged Rs. Nil*

Total Rs. 30,000

13—Other Taxes and Duties.

[The figures are in thousands of rupees.]

Page. 92. Civil Estimate.

Minor heads.	Budget Estimate, 1937-38.			Revised Estimate, 1937-38.			Budget Estimate, 1938-39.			Total demand for grant.
	Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Collection charges	8	..	8	8	..	8	8	..	8	8
Charge under the Electricity Acts	4	..	4	8	..	8	7	..	7	7
Charges in connection with Tobacco Duties	31	..	31	30	..	30	15	..	15	15
Total ..	43	..	43	46	..	46	30	..	30	30

The figures against the first head comprise an annual payment of Rs. 5,000 to the Royal Calcutta Turf Club for the collection, on behalf of Government, of the betting tax due from book-makers and the cost of entertainment tax stamps.

"Charges under the Electricity Acts" represent charges for examination of wiremen and licensed contractors under the Indian Electricity Rules.

Revised.—The variation is due to an increase in the number of applications for Electrical Supervisor's Certificates and Workmen's permits under rule 48 of the Indian Electricity Rules, necessitating larger expenditure on examinations. For countervailing increased receipts, see under "XIII—Other taxes and duties" at page 21 of this book.

Budget.—The decrease is due to omission of any estimate of expenditure on the administration of the Bengal Tobacco (Sales Licensing) Act, 1935, after the date on which the measure is due to expire, namely, the 31st August 1938.

GRANT No. 9

Voted Rs. Nil *Charged Rs. 22,70,000*

Total Rs. 22,70,000

17—Interest on works for which capital accounts are kept.

Page 93. Civil Estimate.

[The figures are in thousands of rupees.]

Minor heads.	Old head—14—Interest on works for which capital accounts are kept—Reserved.			New head—17—Interest on works for which capital accounts are kept.									
	Actuals.			Budget Estimate, 1937-38.			Revised Estimate, 1937-38.			Budget Estimate, 1938-39.			Total demand for grant.
	1934-35.	1935-36.	1936-37.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Irrigation ..	8,33	8,46	8,79	..	9,13	9,13	..	9,05	9,05	..	9,11	9,11	..
2. Navigation, Embankment and Drianage Works	13,67	13,59	12,91	..	13,60	13,60	..	13,61	13,61	..	13,59	13,59	..
Total ..	22,00	22,05	21,70	..	22,73	22,73	..	22,66	22,66	..	22,70	22,70	..

The expenditure under this head is merely a *pro forma* account to show the interest liabilities on Irrigation expenditure under the heads "19" and "68" Irrigation. The interest in the original budget was calculated at 3·3252 per cent. on the total outlay up to 31st March 1917 and at 5 per cent. thereafter; and the amount shown under this head was *deducted* from the expenditure shown under "22—Interest".

In the Revised and Budget estimates, interest has been calculated at the above rates up to the end of 1936-37 and at 3 per cent. after that date. Owing to a change in the accounting procedure, the amount shown under this head instead of being taken as a deduct entry under "22—Interest" is being shown as receipts under "XX—Interest" in the estimate for 1938-39.

GRANT No. 10

(Major Head XVII—Working Expenses and "18")

Voted Rs. 33,73,000 *Charged Rs. 3,79,000*

Total Rs. 37,52,000

	Voted.	Charged.	Total.
XVII—Irrigation—Working Expenses ..	14,94,000	1,72,000	16,66,000
18—Other revenue expenditure, etc. ..	18,79,000	2,07,000	20,86,000
	33,73,000	3,79,000	37,52,000

18—Other revenue expenditure financed from ordinary revenues.

[The figures are in thousands of rupees.]

Pages 94-97. Civil Estimate.

Minor heads.	Old head 15—Other Revenue Expenditure financed from Ordinary Revenues—Irrigation Department. Actuals. 1934-35.	1935-36.	1936-37.	New head 18—Other revenue expenditure financed from ordinary revenues. Budget Estimate, 1937-38. Voted.	Charged.	Total.	Revised Estimate, 1937-38. Voted.	Charged.	Total.	Budget Estimate, 1938-39. Voted.	Charged.	Total.	Total demand for grant.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—Irrigation Works.													
Works	..	..	..	10	..	10	2	..	2	18	..	18	18
Extensions and Improvements—Works ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Maintenance and Repairs	2	1	2	2	..	2	2	..	2	2	..	2	2
Establishment ..	2	1	2	5	3	8	2	1	3	6	2	8	6
Tools and plant ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Suspense	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	4	2	4	17	3	20	6	1	7	26	2	28	26
Miscellaneous Expenditure—													
Establishment ..	5	28	59	1,60	23	1,83	1,00	18	1,18	64	6	70	64
Tools and Plant ..	..	1	2	25	..	25	4	..	4	7	..	7	7
Other charges ..	4	31	66	55	..	55	57	..	57	1,64	..	1,64	1,64
Suspense ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Grants-in-aid ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	9	60	1,27	2,40	23	2,63	1,61	18	1,79	2,35	6	2,41	2,35
Total A—Irrigation Works	13	62	1,31	2,57	26	2,83	1,67	19	1,86	2,61	8	2,69	2,61
B—Navigation, Embankment and Drainage Works.													
Works	11	20	15	9	..	9	..	..	..	58	..	58	58
Extensions and Improvements—Works ..	8	30	..	..	..	..	1	..	1	1	..	1	1
Maintenance and Repairs	5,41	5,29	5,39	5,45	..	5,45	5,23	..	5,23	5,84	..	5,84	5,84
Establishment ..	5,42	5,04	4,65	2,75	73	3,48	3,58	1,39	4,97	3,45	1,19	4,64	3,45
Tools and plant ..	21	22	18	29	..	29	23	..	23	15	..	15	15
Suspense	−2	15	−2,19	−5	..	−5	7	..	7	4	..	4	4
Deduct—English cost of stores	..	..	2	..	..	..	..	..	..	..	..	..	..
Total ..	11,21	11,20	8,16	8,53	73	9,26	9,12	1,39	10,51	10,07	1,19	11,26	10,07

[The figures are in thousands of rupees.]

Minor heads.	Old head 15—Other Revenue Expenditure financed from Ordinary Revenues—Irrigation Department. Actuals.			New head 18—Other revenue expenditure financed from ordinary revenues. Budget Estimate, 1937-38.			Revised Estimate, 1937-38.			Budget Estimate, 1938-39.			Total demand for grant.
	1934-35.	1935-36.	1936-37.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
B—Navigation, Embankment and Drainage Works—*concld.*													
Establishment under Collectors for collection of revenue on account of Zemindari embankments under the contract system ..	7	8	9	18	..	18	18	..	18	20	..	20	20
Miscellaneous expenditure—													
Establishment ..	3	10	24	14	7	21	13	6	19	10	3	13	10
Tools and plant ..	..	..	1	1	..	1	1	..	1	1	..	1	1
Other charges ..	3	9	17	19	..	19	21	..	21	25	..	25	25
Grants-in-aid ..	9	2	2	1,29	..	1,29	5	..	5	2,62	..	2,62	2,62
Expenses out of grant from Central Government for economic development and improvement of rural areas—													
(*i*) Minor drainage and flushing scheme ..	..	..	..	..	..	..	..	..	..	51	..	51	51
(*ii*) Improvement of existing village Communication including existing water-ways	..	..	..	..	..	..	..	..	..	50	..	50	50
Expenses out of grant received from public bodies for rural reconstruction schemes—													
(*i*) Minor drainage and flushing schemes ..	..	..	..	..	..	..	..	..	..	25	..	25	25
(*ii*) Improvement of existing village communications including existing water-ways ..	..	..	..	..	..	..	..	..	..	10	..	10	10
Deduct—English cost of Establishment ..	51	48	34	..	..	..	..	..	..	..	..	..	..
Charges in England ..	..	..	..	6	68	74	..	61	61	7	77	84	7
Total ..	−36	−27	10	1,69	75	2,44	40	67	1,07	4,41	80	5,21	4,41
Total B—Navigation, Embankment and Drainage Works ..	10,92	11,01	8,35	10,40	1,48	11,88	9,70	2,06	11,76	14,68	1,99	16,67	14,68
Reserve for maintenance and repairs ..	..	..	..	1,50	..	1,50	..	..	..	1,50	..	1,50	1,50
Grand Total of A and B	11,05	11,63	9,66	14,47	1,74	16,21	11,37	2,25	13,62	18,79	2,07	20,86	18,79
Add—Working expenses	14,53	13,63	15,50	14,27	1,80	16,07	13,56	1,42	14,98	14,94	1,72	16,66	14,94
Deduct—Amount financed from Famine Relief Fund	..	..	..	..	..	..	..	..	..	..	..	..	..
Net amount charged to ordinary revenue ..	25,58	25,26	25,16	28,74	3,54	32,28	24,93	3,67	28,60	33,73	3,79	37,52	33,73

Expenditure on projects for which no capital accounts are kept is shown under this head, i.e., expenditure in connection with the Salband Weir, Orissa Coast Canal, Nadia Rivers, Gaighata and Buxi Khals and Mograhat Drainage and expenditure on navigable Channels, agricultural embankments and other drainage works and surveys for which no capital accounts are kept.

Expenditure incurred out of the Government of India's "rural uplift" grant (supplemented by local contributions) for financing minor drainage and flushing schemes and for improvement of existing village communications including water-ways is being exhibited under this head as from 1938-39. (For further explanation see remarks under "XXVI—Education" at page 33 of this book.)

Works, Extensions and Improvements.—The provisions are:—

	Budget, 1937-38.	Revised, 1937-38.	Budget, 1938-39.
A—Irrigation	10,000	2,000	17,500
B—Navigation	8,400	1,000	58,700
Total ..	18,400	3,000	76,200

Details of these estimates will be found in Appendix A in this book.

A—Irrigation.—The decrease in the revised under "A—Irrigation" is due to non-execution of the works for the Salband Weir. The next year's estimate includes Rs. 8,000 for this weir and Rs. 9,500 for the following new schemes:—

Excavation and repairs to Khairabari bundh and silt clearance of the channel from Aulia bundh in the Midnapore district	2,500
Kalindi Bundh Scheme in the district of Bankura ..	7,000
Total	9,500

B—Navigation.—The current year's grant under "B—Navigation" included provision for the construction of protective work at Kurigram (Rs. 4,000) and for the Grand Trunk Canal works (Rs. 4,400). The former was completed and paid for during 1936-37, while the expenditure relating to the latter has since been classified under the head "18—B—Maintenance and repairs". This accounts for the decrease in the revised.

The increase in the next year's estimate is due to the following new schemes:—

Protection of the bank of the river Dharla at Kurigram ..	40,000
Tube well in the compound of Seijberia Inspection Bungalow	1,500
Ranju Bundh Scheme in the district of Malda	2,000
Kinoo Sarkar's jola scheme in Pabna	6,400
Improvement of the Bhaimara khal in Nadia	8,000
Remodelling the Mohanpur Inspection Bungalow ..	800
Total	58,700

Maintenance and Repairs and establishment.—The variations under this and other irrigation heads are explained under "XVII—Irrigation".

Tools and plant.—The decrease in the revised is due to smaller expenditure than was anticipated on the preparation of a detailed scheme for flushing and irrigating the area lying between the Damodar and Hooghly rivers.

Other charges.—Expenditure in connection with surveys and the cost of investigations into the condition of khals and rivers, including the cost of gauge readings, is debited to this head. The details are:—

	Budget, 1937-38.	Revised, 1937-38.	Budget, 1938-39.
A—Irrigation—			
(*i*) New surveys	500	57,000 (for items i–iv)	500
(*ii*) Surveys in progress ..	2,400		2,000
(*iii*) Contour survey and investigation into Irrigation Scheme.. ..	52,700		1,52,500 (for items i–iv)
(*iv*) Damodar-Hooghly Engineering survey	..		5,000
(*v*) Soil survey in connection with More reservoir project ..	..	..	3,300

	Budget, 1937-38.	Revised, 1937-38.	Budget, 1938-39.
B—Navigation—			
(*i*) New surveys	4,000	21,000 (items i–iv)	4,000
(*ii*) Surveys in progress	4,400		19,400 (items ii–iii)
(*iii*) Gauge reading	10,000		
(*iv*) Survey from Kaliganj to Kalna and between Kalna and Swarupganj	600		1,900
Total ..	74,600	78,000	1,88,600

Grants-in-aid.—The decrease in the revised is due to non-utilisation of the provision (for half a year) of 1,25,000 for contribution towards the Water-ways Board. The details of the budget are:—

(*i*) Contribution towards the Water-ways Board ..	2,50,000
(*ii*) Contribution to the Central Board of Irrigation, Simla	2,200
(*iii*) Contribution towards the establishment of a Central Irrigation and Hydrodynamic Research Station ..	9,500
Total ..	2,61,700

GRANT No. 10

Voted Rs. Nil *Charged Rs. Nil*

Total Rs. Nil

19—Construction of Irrigation, Navigation, Embankment and Drainage Works.

[The figures are in thousands of rupees.]

Page 98. Civil Estimate.

Minor heads.	Old head 16—Construction of Irrigation, Navigation, Embankment and Drainage Works—B—Financed from Ordinary Revenue—Reserved. Actuals. 1934-35.	1935-36.	1936-37.	New head 19—Construction of Irrigation, Navigation, Embankment and Drainage Works. Budget Estimate, 1937-38. Voted.	Charged.	Total.	Revised Estimate, 1937-38. Voted.	Charged.	Total.	Budget Estimate, 1938-39. Voted.	Charged.	Total.	Total demand for grant.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—Irrigation Works—Productive.													
Works ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Establishment ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tools and plant ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..
B—Navigation, Embankment and Drainage Works—Unproductive.													
Works ..	4	4	2	4	..	4	4	..	4	..	..	..	..
Establishment ..	3	2	1	..	..	..	2	1	3	..	..	..	..
Tools and plant ..	..	..	..	..	..	..	1	..	1	..	..	..	..
Suspense ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Deduct—Receipts and recoveries on capital account.	..	..	3	..	..	..	2	..	2	4	..	4	..
Total ..	7	6	..	4	..	4	5	1	6	−4	..	−4	..
Grand Total ..	7	6	..	4	..	4	5	1	6	−4	..	−4	..

Capital expenditure on projects for which capital accounts are kept is adjusted under this head in cases in which such capital expenditure is met by appropriation from current revenue as opposed to appropriation from loans. Expenditure of this nature on the Midnapore Canal, the Hijli Tidal Canal, the Calcutta and Eastern Canals, the Sundarbans Steamer Route and the Madaripur Bil Route is debited to this head.

Revised.—The provision is for the completion of certain works carried out for the demarcation of Government lands along Tolly's Nala. Some recovery is anticipated during the current year on account of dredging work undertaken by the dredger "Alexandra".

Budget.—The estimate represents further recoveries on account of dredging operations.

GRANT No. 10

Voted Rs. 38,500 *Charged Rs. 7,000*

Total Rs. 45,500

68—Construction of Irrigation, Navigation and Drainage Works.

Pages 388-89. Civil Estimate.

[The figures are in thousands of rupees.]

Minor heads.	Old head 55—Construction of Irrigation, Navigation, Embankment and Drainage Works (not charged to Revenue)—Reserved.			New head 68—Construction of Navigation, Embankment and Drainage Works.									
	Actuals.			Budget Estimate, 1937-38.			Revised Estimate, 1937-38.			Budget Estimate, 1938-39.			Total demand for grant.
	1934-35.	1935-36.	1936-37	Voted..	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Irrigation Works.													
(*a*) Productive—													
Works ..	3,03	85	49	1,53	..	1,53	59	..	59	23	..	23	23
Extraordinary replacements.	..	3,33	6,15	2,06	..	2,06	1,77	..	1,77	4	..	4	4
Establishment ..	1,12	1,03	1,25	69	32	1,01	54	11	65	10	7	17	10
Tools and plant ..	−4	..	4	4	..	4	2	..	2	1	..	1	1
Suspense ..	−1,59	−5	..	..	..	..	..	..	..	..	..	..	..
Deduct—Receipts and recoveries on capital account.	2	..	1	..	..	..	1	..	1	..	..	..	..
Interest Account—Damodar Canal.	..	..	..	..	..	..	..	..	..	..	..	..	..
Charges in England ..	..	..	..	..	..	..	..	..	..	..	..	..	..
(*b*) Unproductive—													
Works on capital account	..	..	..	..	..	..	..	..	..	..	..	..	..
Establishment ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tools and plant ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Deduct—Receipts and recoveries on capital account.	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	2,50	5,16	7,92	4,32	32	4,64	2,91	11	3,02	38	7	45	38
B.—Navigation, Embankment and Drainage Works.													
(*a*) Productive—													
Works ..	5	5	..	..	..	..	..	..	..	..	..	..	..
Establishment ..	4	4	..	..	..	..	..	..	..	..	..	..	..
Tools and plant ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Suspense ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Deduct—Receipts and recoveries on capital account.	20	12	..	..	..	..	..	..	..	..	..	..	..
Charges in England ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	−11	−3	..	..	..	..	..	..	..	..	..	..	..

Minor heads.	Old head 55— Construction of Irrigation, Navigation, Embankment and Drainage Works (not charged to Revenue)—Reserved			New head 68—Construction of Navigation, Embankment and Drainage Works.									
	Actuals.			Budget Estimate, 1937-38.			Revised Estimate, 1937-38.			Budget Estimate, 1938-39.			Total demand for grant.
	1934-35.	1935-36.	1936-37.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	
B.—Navigation, Embankment and Drainage Works.—concld.													
(b) Unproductive—													
Works ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Establishment ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tools and plant ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Suspense ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Deduct—Receipts and recoveries on capital account.	5	1	5	94	..	94	57	..	57	95	..	95	..
Charges in England	..	..	..	..	..	..	..	..	..				
Total ..	−5	−1	−5	−94	..	−94	−57	..	−57	−95	..	−95	..
Total A and B ..	2,34	5,12	7,87	3,38	32	3,70	2,34	11	2,45	−57	7	−50	38
Deduct— Amount financed from famine relief grants ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Amount financed from ordinary revenues ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Add—Repayment of capital expenditure charged to ordinary revenues ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Grand Total ..	2,34	5,12	7,87	3,38	32	3,70	2,34	11	2,45	−57	7	−50	38

A—Irrigation—Works and extraordinary replacements.

Including the cost of special repairs to and reconditioning of the Anderson Weir at the head of the Damodar Canal, which suffered serious damage by flood in August 1935, the details are:—

	Budget, 1937-38.	Revised, 1937-38.	Budget, 1938-39.
Damodar Canal	1,53,400	59,000	23,000
Anderson Weir	2,06,000	1,77,000	4,000
Total ..	3,59,400	2,36,000	27,000

Revised.—The decrease under "Damodar Canal" is due to the abandonment of certain works while that under "Anderson Weir" is due to more economical execution of the work.

Budget.—The reduced provision is due to the fact that both the projects will be nearly completed this year.

B—Navigation—Unproductive—Receipts and Recoveries on Capital account.

The provision represents the recovery of hire charges payable by the Calcutta Corporation for the loan of the Dredger "Ronaldshay" which is being used by the Corporation for excavating the storm water channel between Bantola and Kulti. As the arrangement was given effect to somewhat later than was originally anticipated, the recoveries in 1937-38 will be below estimate.

Actuals, 1934-35 to 1936-37.

19—Interest on Ordinary Debt.

[The figures are in thousands of rupees.]

Minor heads.	Actuals. 1934-35.	1935-36.	1936-37.
1. Interest payable to Central Government on advances in respect of Irrigation capital expenditure	4,27	4,26	4,26
2. Interest payable to Central Government on other advances	34,15	34,75	34,93
Total ..	38,42	39,01	39,19
Deduct—Interest transferred to Commercial Departments, 14—Interest and 55—Irrigation	22,00	22,05	21,70
Deduct—Interest on forest capital outlay	60	61	62
Deduct—Interest portion of equated payments on account of the commuted value of pensions charged to revenue ..	20	38	81
Total ..	22,80	23,04	23,13
Net Total ..	15,62	15,97	16,06

This head disappears with effect from 1937-38 as all the debts have been written off in pursuance of the Niemeyer recommendations. "Interest on ordinary debt" now disappears as a separate major head but appears as a minor head under the new major head "22—Interest on debt and other obligations" (*vide* page 73).

Actuals, 1934-35 to 1936-37.

20—Interest on other obligations.

[The figures are in thousands of rupees.]

Minor head.	Actuals.		
	1934-35.	1935-36.	1936-37.
Interest on miscellaneous accounts	2	..	4

This major head disappears with effect from 1937-38 as it is shown as a minor head under "22—Interest on debt and other obligations."

Actuals, 1934-35 to 1936-37.

21—Appropriation for reduction or avoidance of debt.

Repayment to the Government of India of advances from Provincial Loans Fund.

[The figures are in thousands of rupees.]

Minor head.	Actuals.		
	1934-35.	1935-36.	1936-37.
Repayment to the Government of India of advances from Provincial Loans Fund ..	40	10,86	12,05

This head disappears with effect from 1937-38 as all debts to the Centre stand cancelled in pursuance of the Niemeyer recommendations.

GRANT No. 11

Voted Rs. 1,000 *Charged Rs. 15,41,000*

Total Rs. 15,42,000

22—Interest on Debt and other obligations.

[The figures are in thousands of rupees.]

Page 99, Civil Estimate.

Minor heads.	Budget Estimate, 1937-38.			Revised Estimate, 1937-38.			Budget Estimate, 1938-39.			Total demand for grant.
	Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	
A.—Interest on ordinary debt—Rupee debt.										
Interest on loans taken from the Central Government.	..	90	90	..	..	..	..	..	..	..
B.—Interest on unfunded debt—State Provident Funds.										
Interest on General Provident Fund.	..	14,40	14,40	..	14,42	14,42	..	15,03	15,03	..
Interest on I. C. S. Provident Fund.	..	78	78	..	86	86	..	93	93	
Interest on I. C. S. (non-European Members) Provident Fund.	..	7	7	..	7	7	..	8	8	..
Interest on Contributory Provident Fund.	..	50	50	..	60	60	..	63	63	..
Interest on other miscellaneous Provident Funds.	..	8	8	..	6	6	..	7	7	..
C.—Interest on other obligations.										
Miscellaneous	1	3	4	1	3	4	1	3	4	1
Total ..	1	16,76	16,77	1	16,04	16,05	1	16,77	16,78	1
D.—Transfers to other accounts.										
1. *Deduct*—(1) Interest transferred to Commercial Department—										
(*a*) Irrigation Department.	..	22,73	22,73	..	22,66	22,66	..	..	..	..
(*b*) Forest Department.	..	1	1	..	..	..	..	..	..	..
2. *Deduct*—(2) Interest portion of equated payments on account of commuted value of pensions.	..	1,58	1,58	..	1,44	1,44	..	1,36	1,36	..
Total ..	..	24,32	24,32	..	24,10	24,10	..	1,36	1,36	..
Net Total ..	1	−7,56	−7,55	1	—8,06	—8,05	1	15,41	15,42	1

"A—Interest on ordinary debt".—The current year's estimate represented interest charges at 2 per cent. on an anticipated deficit of 45,06,000 in terms of the Revised estimate for the year 1936-37. The actuals for 1936-37, however, disclosed no deficit. Hence the omission of the provision in the Revised.

"B—State Provident Funds".—The expenditure booked here represents the interest to be credited to the accounts of depositors to the various Provident Funds maintained by the Provincial Government.

"C—Interest on other obligation".—This represents interest on revenue refunded to parties in certain cases.

"D—Transfer to other accounts.—(a) Irrigation Department."—Owing to a change in classification, the interest payable on irrigation projects will, from next year, be treated as receipts under the head "XX—Interest" instead of as deduction of expenditure under this head. This accounts for the omission of the estimate under this head in the Budget.

"D—Transfer to other accounts.—(b) Forest Department".—The Forest Department will no longer be treated as a commercial department; so no *pro forma* account of interest on capital outlay will be maintained.

Actuals, 1934-35 to 1936-37.

22—General Administration.

Reserved.

[The figures are in thousands of rupees.]

Minor heads.	Actuals.		
	1934-35.	1935-36.	1936-37.
Salary of the Governor	1,14	1,20	1,20
Sumptuary allowance of the Governor	25	25	25
Staff and household of the Governor	4,36	4,70	4,45
Expenditure from contract allowance	1,02	1,00	1,01
Tour expenses	68	76	90
Executive Council	2,61	2,80	2,94
Legislative Council	1,65	1,91	1,51
Elections for Indian and Provincial Legislatures	75	2,14	7,18
Civil Secretariat	11,89	13,07	12,89
Board of Revenue	1,43	1,51	1,56
Local Fund Audit Establishment	2,47	2,63	2,74
Commissioners	4,07	4,37	4,51
District Administration	82,10	85,34	84,10
Other establishments	65	65	1,72
Discretionary grants by His Excellency the Governor, Commissioners and District Officers	86	86	86
Miscellaneous	1	1	..
Cost of stores purchased in England	..	..	..
Loss by exchange on English transactions	−1	−3	−3
Total ..	1,15,93	1,23,17	1,27,79

Transferred.

Ministers	2,06	2,19	2,18
Civil Secretariat	3,48	3,85	4,00
Loss by exchange on English transactions	..	..	..
Total ..	5,54	6,04	6,18
Grand Total ..	1,21,47	1,29,21	1,33,97

This head disappears with effect from 1937-38 and the new head "25—General Administration" takes its place.

GRANT No. 12

Voted Rs. 1,14,08,000 *Charged Rs. 37,27,000*

Total Rs. 1,51,35,000

25—General Administration.—General Administration.

'ages 100-46, Civil Estimate.

[The figures are in thousands of rupees.]

Minor heads.	Budget Estimate, 1937-38.			Revised Estimate, 1937-38.			Budget Eestimate, 1938-39.			Total demand for grant.
	Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged	Total.	
Salary of the Governor ..	..	1,20	1,20	..	1,20	1,20	..	1,20	1,20	..
Sumptuary allowances of Governor.	..	25	25	..	25	25	..	25	25	..
Staff and household of Governor	..	3,38	3,38	..	3,36	3,36	..	3,73	3,73	..
Secretarial staff of Governor ..	..	70	70	..	77	77	..	95	95	..
Expenditure from contract allowances.	..	1,00	1,00	..	1,00	1,00	..	1,00	1,00	..
Tour expenses	..	90	90	..	90	90	..	90	90	..
Executive Council ..	11	11	22	12	11	23	..	..	..	..
Ministers	50	3,11	3,61	61	3,46	4,07	57	3,96	4,53	57
Provincial Legislative Assembly	2,64	..	2,64	10,08	..	10,08	10,87	..	10,87	10,87
Provincial Legislative Council ..	51	..	51	2,02	..	2,02	2,45	..	2,45	2,45
Legislative Council Department	..	4	4	..	4	4	..	..	..	..
Election for Legislatures ..	45	..	45	88	16	1,04	20	..	20	20
Civil Secretariat	12,35	5,33	17,68	12,61	5,72	18,33	14,74	5,97	20,71	14,74
Public Service Commission ..	..	88	88	..	88	88	..	1,29	1,29	..
Board of Revenue	78	72	1,50	79	74	1,53	79	75	1,54	79
Local Fund Audit Establishment	3,03	..	3,03	2,88	..	2,88	2,86	..	2,86	2,86
Commissioners	2,67	1,59	4,26	2,58	1,71	4,29	2,31	1,95	4,26	2,31
District Administration—										
General Establishments ..	69,72	9,25	78,97	67,45	9,73	77,18	68,61	10,12	78,73	68,61
Subdivisional Establishments	6,24	4	6,28	6,31	4	6,35	6,34	4	6,38	6,34
Other Establishments ..	17,07	20	17,27	12,92	18	13,10	65	..	65	65
Works	..	..	..	..	..	..	..	..	..	..
Miscellaneous—										
Discretionary grant by heads of provinces, etc.	1,05	1	1,06	1,05	1	1,06	1,05	1	1,06	1,05
Miscellaneous	19	..	19	18	2	20	18	1	19	18
Charges in England ..	1,22	5,84	7,06	1,15	6,03	7,18	1,34	5,14	6,48	1,34
Lump provision for reorganisation of establishments of Commissioners, District and Subdivisional offices.	..	..	..	..	..	..	1,12	..	1,12	1,12
Total ..	1,18,53	34,55	1,53,08	1,21,63	36,31	1,57,94	1,14,08	37,27	1,51,35	1,14,08

List of Original Works.

[The figures are in thousands of rupees.]

Description of works.	Sanctioned Estimate.		Expenditure to 31st March 1937.		Budget provision, 1937-38.		Probable expenditure in 1937-38.		Estimated expenditure in 1938-39.	
	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8	9	10	11
General Administration.										
Heads of Provinces—Residences of Heads of Provinces.										
Reserve for minor works in connection with Government Houses.	..	..	..	..	..	25	..	25	..	31
Minor works for Barrackpore Government Houses.	..	..	..	..	..	3	..	3	..	3
Reserve for minor works—Secretariat, Writers' Buildings.	..	..	..	..	2	..	4	..	2	..
Works-in-progress.										
Works in connection with the removal of the headquarters of the Noakhali subdivision to Maijdi in the district of Noakhali.	(a)	..	..	..	1,75	..	25	..	1,50	..
Construction of a building in the Army Clothing Site at Alipore for accommodation of several permanent offices.	5,33	..	20	..	3,50	..	2,50	..	1,50	..
Construction of a residence for the Collector of Rangpur.	60	..	4	..	60	..	24	..	33	..
Temporary office accommodation in the compound of the Bengal Legislative Assembly.	34	..	..	..	..	..	34	..	..	..
Additions and alterations to the existing Council Chamber Building, Calcutta.	55	..	47	..	..	..	4	..	..	..
Construction of a new subdivisional headquarters at Madaripur.	5,40	..	..	..	1,00	..	56	..	1,60	..
Establishment of a landing ground for Ambulance Aeroplane at Mymensingh.	26	..	5	..	..	..	..	..	20	..
Purchase of land and buildings of the Church of Nazarin Indian Mission for accommodation of Kishoreganj subdivisional office.	15	..	..	..	..	..	15	..	..	..
Electric installation in the Magistrate's Court, etc., at Mymensingh.	17	..	..	..	10	..	10	..	2	..
Construction of Sub-Treasury buildings at Bongaon.	10	..	..	..	3	..	3	..	5	..
Construction of Sub-Treasury buildings at Bagerhat.	9	..	..	..	2	..	2	..	6	..
Construction of Sub-Treasury building at Pirojpur.	26	..	..	..	5	..	2	..	16	..
Construction of Sub-Treasury buildings at Contai.	13	..	..	..	3	..	3	..	10	..
Construction of Sub-Treasury building at Balurghat.	14	..	..	..	3	..	3	..	11	..
Construction of Sub-Treasury buildings at Thakurgaon.	15	..	..	..	3	..	3	..	11	..
Construction of Sub-Treasury buildings at Naogaon.	14	..	..	..	4	..	4	..	10	..
Construction of Subdivisional Court buildings with outhouses at Kalimpong.	(b)	..	..	..	20	..	2	..	62	..
Reserve for minor works grant of the Commissioners of Divisions.	..	..	..	..	70	2	70	2	70	2
Total—Works-in-progress ..	13,81	..	76	..	8,10	30	5,14	30	7,18	36

(a) Main estimate is under preparation.

(b) Rough cost Rs. 63,900.

List of Original Works.

[The figures are in thousands of rupees.]

Description of works.	Sanctioned Estimate.		Expenditure to 31st March 1937.		Budget provision, 1937-38.		Probable expenditure in 1937-38.		Estimated expenditure in 1938-39.	
	Voted.	Charged.	Voted.	Charged.	Voted.	Charged	Voted.	Charged	Voted.	Charged.
1	2	3	4	5	6	7	8	9	10	11
General Administration—*concld.*										
New Works.										
Construction of a building to house Legislative Council (Upper House).	1,00 (*a*)	..	..	..	..	..	..	..	1,00	..
Sub-treasury Building, Diamond Harbour.	18	..	..	..	..	..	..	..	10	..
Residence of Subdivisional Officer, Bagerhat, Khulna.	18	..	..	..	..	..	..	..	8	..
Subdivisional Officer's Court building, Rampurhat.	13	..	..	..	..	..	..	..	8	..
Court rooms at Katwa ..	13	..	..	..	..	..	..	..	8	..
Subdivisional Court, Asansol	13	..	..	..	..	..	..	..	12	..
Racks in record room, Bankura Collectorate.	18	..	..	..	..	..	..	..	18	..
Residence for Subdivisional Officer, Jamalpur.	22	..	..	..	..	..	..	..	8	..
Subdivisional Court building, Narayanganj.	36	..	..	..	..	..	..	..	20	..
Extension of Mymensingh Collectorate building for accommodation of Police Office.	44	..	..	..	..	..	..	..	30	..
Sub-treasury, strong room and guard room, Tangail.	15	..	..	..	..	..	..	..	6	..
Circuit House at Pabna ..	41	..	..	..	..	..	..	..	38	..
Subdivisional Court building, Balurghat.	20	..	..	..	..	..	..	..	20	..
Subdivisional Court building, Brahmanbaria.	33	..	..	..	..	..	..	..	22	..
Sub-treasury guard's barrack, Brahmanbaria.	20	..	..	..	..	..	..	..	14	..
Sub-treasury building, Rangamati.	..	13	..	..	..	..	..	..	..	11
Treasury building, Comilla	42	..	..	..	..	..	..	..	39	..
Additional minor works grant of Commissioners.	..	..	..	..	..	..	..	..	128	..
Additional minor works grant, Chittagong Hill Tracts.	..	..	..	..	..	..	..	..	..	8
Total, New Works ..	4,66	13	..	..	..	..	..	..	4,89	19
Total (General Administration).	18,47	13	76	..	8,10	30	5,14	30	12,07	55

(*a*) Estimate is under preparation.

Revised.—This year a supplementary grant of 8,64,000 was taken in the September Session under the following heads:—

Ministers	10,000
Provincial Legislative Assembly	7,27,000
Provincial Legislative Council	1,27,000
Total ..	8,64,000

The total amount available for expenditure was thus 1,61,72,000 against which the Revised has been placed at 1,57,94,000 indicating savings to the extent of 3,78,000.

The main variations in the Revised are:—

(1) an increase of 36,000 under the head "Ministers" on account of their tours and on account of contingent charges for furnishing their offices, etc.;

(2) an increase of 41,000 under the heads "Provincial Legislative Assembly" and "Provincial Legislative Council" due to the reorganisation of the offices of those departments;

(3) an increase of 59,000 under the head "Elections for Legislatures" due partly to the long duration of an election tribunal and partly to the preparation of rolls for the Indian Legislative Assembly;

(4) an excess of 65,000 under the head "Civil Secretariat" due mainly to the appointment of an additional Deputy Secretary in the Local Self-Government Department and to the entertainment of additional officers on special duty in the Home, Finance and Revenue Departments;

(5) a drop of 1,79,000 under the head "District administration—General establishment" due chiefly to the non-utilisation in full of the provision for pay of officers (voted);

(6) a decrease of 4,17,000 under the head "Other establishment" due to establishment of a smaller number of Debt Settlement Boards than was originally contemplated.

Budget.—The estimate for Debt Conciliation Boards in 1938-39 is being shown under a separate demand. This accounts for a decrease of 12,48,000 which is counterbalanced to some extent by the following items of additional expenditure:—

Increased provision for recruitment of a larger number of Bengal Civil Service and Bengal Junior Civil Service officers	1,00,000
Reorganisation of the establishments of Commissioners' offices, District and Subdivisional offices	1,12,000
Transfer of provision for the Department of Communication and Works from "Irrigation" and "Civil Works" Budget to "General Administration"	2,06,000
Increased provision for reorganisation of—	
(1) the Legislative Assembly Department	34,000
(2) the Legislative Council Department	13,000
(3) Legislative Department	5,000
Provision for books for the Library of the Legislature ..	6,000
Provision for Private Secretary to Hon'ble Chief Minister ..	14,000
Provision for a Director of Rural Reconstruction and a Special Officer for unemployment	48,000
Transfer of provision for remuneration to examiners (under the Public Service Commission) from "47—Miscellaneous Departments" to "25—General Administration" ..	13,000
Provision for additional posts of Stenographers and Council Reporters	19,000
Provision for the purchase of a motor launch for the Subdivisional officers of 24-Parganas and Khulna ..	15,000
Provision for storm warning signals	1,800
Provision for the purchase of an elephant for the use of the Subdivisional Officer, Ramgarh	2,000
Total ..	5,88,800

GRANT No. 13

Voted Rs. 24,45,000 *Charged Rs. 18,000*

Total Rs. 24,63,000

25—General Administration—Debt Conciliation.

Pages 147-148, Civil Estimate.

[The figures are in thousands of rupees.]

Minor head.	Budget Estimate, 1938-39.			Total demand for grant.
	Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.
Other establishment—				
Debt Conciliation Board	24,45	18	24,63	24,45

This new head of demand has been opened for the purpose of exhibiting separately the expenditure on Debt Conciliation Boards which used to be booked under "Other establishment" in the "25—General Administration Budget." The position in regard to this item is as follows :—

Budget, 1937-38	16,62,000
Revised, 1937-38	12,48,000
Budget, 1938-39	24,63,000

The increased provision in the Budget is for the establishment of 2,050 additional Debt Conciliation Boards.

GRANT No. 14

Voted Rs. 77,14,000 *Charged Rs. 25,64,000*

Total Rs. 1,02,78,000

27—Administration of Justice.

[The figures are in thousands of rupees.]

Pages 149-170. Civil Estimate.

Minor heads.	Old head—24—Administration of Justice—Reserved. Actuals. 1934-35.	1935-36.	1936-37.	New head—27—Administration of Justice. Budget Estimate, 1937-38. Voted.	Charged.	Total.	Revised Estimate, 1937-38. Voted.	Charged.	Total.	Budget Estimate, 1938-39. Voted.	Charged.	Total.	Total demand for grant.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
High Court ..	16,29	17,38	17,04	..	18,09	18,09	95	17,22	18,17	..	16,61	16,61	..
Official Assignee ..	..	..	..	..	..	..	..	..	..	88	..	88	88
Law Officers ..	5,83	6,01	6,02	5,08	81	5,89	4,90	68	5,58	5,01	74	5,75	5,01
Administrator-General and Official Trustee ..	1,38	1,49	1,44	1,49	..	1,49	1,45	..	1,45	1,47	..	1,47	1,47
Coroner's Court ..	5	6	6	6	..	6	6	..	6	6	..	6	6
Presidency Magistrates' Courts ..	1.90	1,86	1,92	1,57	20	1,77	1,60	19	1.79	2,05	20	2,25	2,05
Civil and Sessions Courts	66,09	67,30	67,75	64,96	5,81	70,77	63,91	5,45	69,36	64,62	5,52	70,14	64,62
Courts of Small Causes ..	2,66	2,58	2,78	2,80	..	2,80	2,61	..	2,61	2,57	..	2,57	2,57
Criminal Courts ..	30	32	30	12	..	12	12	..	12	12	..	12	12
Pleadership and Muktearship Examination charges	8	8	7	8	..	8	7	..	7	8	..	8	8
Charges in England ..	..	..	..	11	2,71	2,82	14	2,60	2,74	28	2,57	2,85	28
Loss by exchange on English transactions.	−1	−1	−2	..	..	..	..	..	..	..	..	..	..
Total ..	94,57	97,07	97,36	76,27	27,62	1,03,89	75,81	26,14	1,01,95	77,14	25,64	1,02,78	77,14

List of Original Works.

Description of works.	Sanctioned Estimate. Voted.	Charged.	Expenditure to 31st March 1937. Voted.	Charged.	Budget provision, 1937-38. Voted.	Charged.	Probable expenditure in 1937-38. Voted.	Charged.	Estimated expenditure in 1938-39. Voted.	Charged.
Administration of Justice.										
Works-in-progress.										
Additions to and alterations in the Police Court buildings at No. 2, Bankshall Street, Calcutta.	54	..	45	..	6	..	4	..	2	..
Construction of a record room at Howrah owing to the creation of a separate Judgeship.	(a) 33	..	..	..	10	..	..	..	..	..
Construction of Courts for 3 Munsifs at Netrakona.	53	..	..	..	8	..	8	..	44	..
Construction of a pucca Civil Court building at Feni.	34	..	..	..	10	..	6	..	28	..
Installation of electric lights and fans in the Double Munsifi with record room at Jalpaiguri.	2	..	..	..	2	..	2	..	..	..
Installation of electric lights and fans in the Sessions Court at Jalpaiguri.	1	..	..	..	1	..	1	..	..	..
Reserve for minor works—District Courts.	..	..	..	..	50	..	50	..	50	..
Provisions of lifts in the High Court.	30	..	..	..	30	..	26	..	..	..
Acquisition of land for the Government purposes by the Judicial Department.	3,43	..	..	..	3,40	..	3,43	..	..	..

(a) This project will be abandoned as a bigger project for the construction of Civil Court buildings at Howrah at a cost of Rs. 3,08,600 is in contemplation.

Description of works.	Sanctioned estimate.		Expenditure to 31st March 1937.		Budget provision, 1937-38.		Probable expenditure in 1937-38.		Estimated expenditure in 1938-39.	
	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
Administration of Justice—*concld.*										
Works-in-progress.										
Improvements of servants' quarters, High Court, Calcutta.	1	..	..	..	1	..	1	..	..	..
Construction of a lavatory in the High Court Building.	1	..	..	..	1	..	1	..	..	..
Installation of steel racks in the Original Side of the High Court.	4	6	..	..	4	..	4	..	..	..
Reserve for minor works—High Court.	..	..	..	..	4	..	4	..	4	..
Total, Works-in-progress	5,56	..	45	..	4,67	..	4,50	..	1,28	..
New Works.										
Construction of a Munsif's residence at Meherpur.	14	..	..	..	..	..	..	..	8	..
Additions to and alterations in the double Munsifi at Katwa.	20	..	..	..	..	..	..	..	15	..
Double storied Court building for four Sessions Judges, Barisal.	72	..	..	..	..	..	..	..	15	..
Additional Munsif's Court and office, Bhola.	42	..	..	..	..	..	..	..	8	..
Additions and alterations to New Judge's Court, Mymensingh.	31	..	..	..	..	..	..	..	20	..
Double Munsifi, Iswarganj	43	..	..	..	..	..	..	..	20	..
Munsif's Court, Patiya ..	15	..	..	..	..	..	..	..	12	..
Munsif's residence, North Raojan.	10	..	..	..	..	..	..	..	9	..
Double Munsifi, Lakhimpur	16	..	..	..	..	..	..	..	11	..
Munsif's residence, South Raojanr	12	..	..	..	..	..	..	..	10	..
Total New Works ..	2,75	..	..	..	..	..	..	..	1,28	..
Total (Administration of Justice).	8,31	..	45	..	4,67	..	4,50	..	2,56	..

Revised.—Including a supplementary grant of 1,04,000 the total amount available for expenditure was 1,04,93,000. Against this the Revised has been fixed at 1,01,95,000 indicating a decrease of 2,98,000. The main reasons for this variation are as follows:—

Non-utilisation of the "charged" provision of 1,04,000 on account of the Official Assignee as the expenditure was held to be "voted".

Decrease of 1,41,000 under "Civil and Sessions Courts" mainly due to savings under pay of officers and pay of establishment—the latter being due to delay in giving full effect to the scheme of reorganisation of the process-serving establishment.

Decrease of 31,000 under "Law Officers" due to smaller expenditure on fees to pleaders.

Budget.—The increase under "Presidency Magistrates' Courts" is due to a change in accounting procedure whereby recoveries from the Calcutta Corporation on account of charges for Municipal Magistrates, which used to be taken in reduction of expenditure, will henceforth be treated as receipts.

The increase under "Civil and Sessions Courts" is due to the following :—

Increased provision for reorganisation of the process-serving establishment	30,000
Improvement of the standard of furniture in Civil Courts ..	25,000
Purchase of books for improvement of libraries in Civil and Sessions Courts	22,000

The decrease under "High Court" is due to elimination of the provision for the Official Assignee which is being shown under a separate minor head and to provision for two additional judges being made for six months in 1938-39 against 12 months in the current year. Included under "High Court" are the following items of new expenditure :—

Three additional assistants for the English Office, High Court	810
One Assistant, one typist and one peon for work connected with the English Committee and the Full Court Meetings, High Court	1,680
Employment of 4 durwans for the improvement of the present system of guarding the High Court premises at night ..	480

GRANT No. 15

Voted Rs. 36,31,000 *Charged Rs. 1,48,000*

Total Rs. 37,79,000

28—Jails and Convict Settlements.

Pages 171-189, Civi. Estimate.

[The figures are in thousands of rupees.]

Minor heads.	Old head—25—Jails and Convict Settlements—Reserved. Actuals. 1934-35.	1935-36.	1936-37.	New head—28—Jails and Convict Settlements. Budget Estimate, 1937-38. Voted.	Charged.	Total.	Revised Estimate, 1937-38. Voted.	Charged.	Total.	Budget Estimate, 1938-39. Voted.	Charged.	Total.	Total demand for grant.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Jails	40,40	40,87	38,65	33,39	1,22	34,61	31,67	1,27	32,94	32,34	1,39	33,73	32,34
Charges on account of persons confined or detained in Jails outside the Province. ..	..	..	..	5,95	18	6,13	5,01	17	5,18	..	..	..	..
Jail manufactures ..	3,22	3,41	3,69	3,57	..	3,57	3,86	..	3,86	3,92	..	3,92	3,92
Charges in England ..	..	..	..	8	10	18	5	15	20	5	9	14	5
Total ..	43,62	44,28	42,34	42,99	1,50	44,49	40,59	1,59	42,18	36,31	1,48	37,79	36,31

List of original works.

Description of works.	Sanctioned Estimate. Voted.	Charged.	Expenditure up to 31st March, 1937. Voted.	Charged.	Budget provision, 1937-38. Voted.	Charged.	Probable expenditure in 1937-38. Voted.	Charged.	Estimated expenditure in 1938-39. Voted.	Charged.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Jails and Convict Settlements.										
Works-in-progress.										
Construction of a new Central Jail at Dum Dum and conversion of the Ammunition Factory at Dum Dum to accommodate the Eastern Frontier Rifles.	9,12	..	2,46	..	4,35	..	5,23	..	2,00	..
Additional works in the Mymensingh Jail.	14	..	..	..	..	..	1	..	..	..
Construction of 41 cells for the dangerous class of Division II prisoners in the Central Jail, Dacca.	40	..	36	..	..	..	..	..	..	..
Replacement of the wooden palisading by iron palisading attached to Midnapore Central Jail.	13	..	..	..	13	..	10	..	..	..
Construction of male and female warders' barracks in Chittagong Jail.	14	..	..	..	8	..	5	..	9	..
Reconstruction of portion of the Perimeter wall of Rajshahi Central Jail.	50	..	36	..	..	..	10	..	..	..
Reserve for minor works—Jails.	..	..	..	..	50	..	51	..	50	..
Total, Works-in-progress ..	10,43	..	3,18	..	5,06	..	6,00	..	2,59	..

Description of works.	Sanctioned Estimate.		Expenditure up to 31st March, 1937.		Budget provision, 1937-38.		Probable expenditure in 1937-38.		Estimated expenditure in 1938-39.	
	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8	9	10	11
New Works.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Construction of seven family quarters for the head warders of the Presidency Jail.	28	..	..	..	..	..	..	..	15	..
Additional works in Mymensingh Jail.	10	..	..	..	..	..	..	..	10	..
Construction of a hospital in the Pabna Jail.	18	..	..	..	..	..	..	..	17	..
Construction of latrines and urinals for the boys of the Reformatory and Industrial Schools, Alipore and provision of sanitary fittings in the attached hospital.	15	..	..	..	..	..	..	..	12	..
Total, New Works ..	71	..	..	..	..	..	..	..	54	..
Total (Jails and Convict Settlements).	11,14	..	3,18	..	5,06	..	6,00	..	3,13	..

Revised.—The decrease under "Jails" is due to a fall in the number of inmates. Closure of the Deoli Jail and repatriation of State prisoners and detenus from jails outside Bengal account for the reduction under "Charges on account of persons confined or detained in jails outside the Province." The increase under "Jail manufactures" is due to smaller recoveries from jails for the supply of jail made articles.

Budget.—The variation is due to elimination of provision under "Charges on account of persons confined or detained in jails outside the Province" owing to repatriation of prisoners, and to a slight increase in expenditure under "Jails" brought about partly by this measure and partly by the following items of new expenditure:—

Creation of 15 permanent posts of Jail clerks (including 2 posts for leave reserve) in place of 13 temporary posts of Jail clerks	720
Conversion of 2 Lower Division posts into 2 Upper Division posts in the office of the Inspector-General of Prisons, Bengal	448
Appointment of a whole-time Superintendent in the Mymensingh District Jail	3,400
Grant to the Warders and Head Warders, on retirement or being invalided out of the service, of a single railway warrant to their homes	100
Addition of one post to the cadre of Deputy Jailors as a reserve for training	180
Issue of mustard oil to prisoners on one day in the week for inunction	936
Appointment of an Assistant Matron in the Presidency Jail ..	920
Total ..	6,704

GRANT No. 16

Voted Rs. 2,07,89,000 *Charged Rs. 17,66,000*

Total Rs. 2,25,55,000

29—Police

Pages 190-218, Civil Estimate.

[The figures are in thousands of rupees.]

Minor heads.	Old head—26—Police.—Reserved. Actuals. 1934-35.	1935-36.	1936-37.	New head—29—Police. Budget Estimate, 1937-38. Voted.	Charged.	Total.	Revised Estimate, 1937-38. Voted.	Charged.	Total.	Budget Estimate, 1938-39. Voted.	Charged.	Total.	Total demand for grant.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Presidency Police ..	43,81	44,04	43,76	42,25	1,31	43,56	42,45	1,32	43,77	42,67	1,35	44,02	42,67
Superintendence ..	3,38	4,02	4,10	1,82	2,14	3,96	1,88	2,17	4,05	1,83	2,02	3,85	1,83
District Executive Force ..	1,44,50	1,46,88	1,45,02	1,38,84	7,20	1,46,04	1,37,01	6,93	1,43,94	1,37,72	6,91	1,44,63	1,37,72
Police Training Schools ..	1,80	1,82	1,80	1,62	17	1,79	1,73	17	1,90	1,78	17	1,95	1,78
Special Police ..	5,34	5,46	5,36	3,48	2,08	5,56	3,43	1,91	5,34	3,45	1,90	5,35	3,45
Railway Police ..	7,99	7,66	7,66	2,92	56	3,48	2,49	56	3,05	2,41	54	2,95	2,41
Criminal Investigation Department ..	16,94	17,89	17,68	16,48	1,26	17,74	16,05	1,28	17,33	16,35	1,28	17,63	16,35
Works ..	93	1,09	1,43	1,47	3	1,50	1,43	3	1,46	1,48	..	1,48	1,48
Charges in England ..	..	..	..	20	3,86	4,06	21	3,43	3,64	20	3,49	3,69	20
Loss or gain by exchange on English transactions	−1	−2	−2	..	..	..	..	..	..	..	..	..	..
Total ..	2,24,68	2,28,84	2,26,79	2,09,08	18,61	2,27,69	2,06,68	17,80	2,24,48	2,07,89	17,66	2,25,55	2,07,89

List of Original Works.

Description of works.	Sanctioned Estimate. Voted.	Charged.	Expenditure up to 31st March 1937. Voted.	Charged.	Budget provision, 1937-38. Voted.	Charged.	Probable expenditure in 1937-38. Voted.	Charged.	Estimated expenditure in 1938-39. Voted.	Charged.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Police.										
Works-in-progress.										
Construction of a double storied barrack in the new Reserve Police Lines, Comilla.	49	..	..	..	..	..	1	..	..	..
Construction of certain buildings in the New Reserve Police Lines at Comilla.	45	..	..	..	40	..	15	..	30	..
Construction of Beliaghata Police Section House, Calcutta.	2,03	..	1,60	..	..	..	2	..	..	..
Additions to and alterations in the Old Jorabagan court buildings for accommodation of certain Police staff in Calcutta.	47	..	15	..	25	..	30	..	..	..
Construction of a hospital building with outhouses in the Reserve Police Lines at Comilla.	36	..	24	..	8	..	4	..	8	..
Construction of a barrack for accommodation of the married gurkhas in the Rangpur Armed Police.	15	..	..	..	14	..	6	..	9	..
Purchase of the District Board's bungalow for the accommodation of the Additional Superintendent of Police, Midnapore.	13	..	..	..	13	..	13	..	..	..
Construction of a residence for the Superintendent of Police at Jalpaiguri.	25	..	11	..	..	..	13	..	..	..
Sanitary fittings and septic tank for Superintendent of Police's residence at Jalpaiguri.	(A) 4	..	..	..	..	..	..	..	4	..
Reserve for minor works—Calcutta Police.	..	..	..	..	15	..	15	..	15	..
Reserve for minor works Bengal Police.	..	..	..	..	60	1	60	1	59	1
Total, Works-in-progress	4,37	..	2,10	..	1,75	1	1,59	1	1,25	1

A—Not yet sanctioned.

List of Original Works—*concld.*

Description of works.	Sanctioned estimate.		Expenditure to 31st March 1937.		Budget provision 1937-38.		Probable expenditure in 1937-38.		Estimated expenditure in 1938-39.	
	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
New Works.										
Construction of quarters for officers of Special Branch and Detective Department at Porabazar.	3,02	..	..	..	..	..	..	..	50	..
Construction of buildings for the New Reserve Police Lines at Comilla.	2,40	..	..	..	..	..	..	..	36	..
Construction of buildings for Mohanganj Police Station in the district of Mymensingh.	44	..	..	..	..	..	..	..	1	..
Adaptation of portion of the Mental Hospital for the accommodation of the Chowkbazar Section House, Dacca.	28	..	..	..	..	..	..	..	10	..
Total, New Works ..	6,14	..	..	..	..	..	..	..	97	..
Total (Police) ..	10,51	..	2,10	..	1,75	1	1,59	1	2,22	1

Revised.—The sanctioned estimate for the current year was 2,27,69,000 but the Revised has been placed at 2,24,48,000, indicating a saving of 3,21,000. This is due mainly to retrenchment of temporary police forces in the districts and in the Central Intelligence Branch and to reduced expenditure on travelling allowance and contingencies.

Budget.—The increase is due partly to normal growth under pay of officers and establishment and partly to the following items of new expenditure :—

Increased provision for Secret Service	35,000
Grant of travelling allowance to police officers below the rank of Assistant Superintendents of Police for journeys on transfer within the district ..	21,118
Free treatment of members of the Calcutta Police and Bengal Police suffering from venereal diseases and Kala-azar	10,223
Additional staff in the Accounts Branch in District Police Offices	8,960
Establishment of an outpost at Gazaria within the Daudkandi Police-Station in the district of Tippera ..	8,718
Purchase of a motor bus for the use of the Calcutta Armed Police (C. Company)	4,485
Conversion of five Lower Division posts in the office of the Commissioner of Police, Calcutta, into Upper Division posts	1,598
Appointment of five additional clerks in the Mymensingh Police Office	1,400
Installation of telephone connections in police offices, etc., in Comilla Town (Tippera)	1,008
Appointment of two additional Lower Division clerks in the Detective Department of the Calcutta Police Office	720
Supply of a publication entitled " Chaukidari Shiksha " compiled by Babu Akhil Chandra Bose to the Bengal Police	700
Installation of a telephone connection between the police lines and the Superintendent of Police's residence at Suri (Birbhum)	120
Installation of a telephone connection in the office of the Deputy Inspector-General, Burdwan Range ..	120
	94,170

GRANT No. 17

Voted Rs. 4,72,000 *Charged Rs. 1,41,000*

Total Rs. 6,13,000

30—Ports and Pilotage.

ages 219-
26, Civil
stimate.

[The figures are in thousands of rupees].

Minor heads.	Old head—27—Ports and Pilotage—Reserved.			New head—30—Ports and Pilotage.									
	Actuals.			Budget Estimate, 1937-38.			Revised Estimate, 1937-38.			Budget Estimate, 1938-39.			Total demand for grant.
	1934-35.	1935-36.	1936-37.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Charges for pooled launches ..	3,19	3,61	3,29	3,60	12	3,72	3,61	11	3,72	4,52	12	4,64	4,52
Purchases of marine stores	1,28	14	12	..	42	42	..	45	45	..	14	14	..
Ports establishments ..	1,03	1,04	1,09	12	96	1,08	11	92	1,03	11	95	1,06	11
Subsidies to steam-boat Companies ..	3	3	3	3	..	3	3	..	3	3	..	3	3
Miscellaneous ..	1	3	2	1	2	3	..	3	3	1	2	3	1
State yacht establishment	12	24	18	..	18	18	..	16	16	..	18	18	..
Charges in England ..	..	..	..	9	1	10	6	2	8	5	..	5	5
Loss or gain by exchange	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	5,66	5,09	4,73	3,85	1,71	5,56	3,81	1,69	5,50	4,72	1,41	6,13	4,72

Revised.—The variations are small and call for no comment.

Budget.—A provision of 70,000 for acquisition of outstanding interests in the property containing the Government Dockyard at Narayangunge accounts for the increase.

GRANT No. 18

Voted Rs. 30,000 *Charged Rs. Nil*

Total Rs. 30,000

36—Scientific Departments.

[The figures are in thousands of rupees.]

Page 227, Civil Estimate.

Minor head.	Old head—30—Scientific Departments—Reserved.			New head—36—Scientific Departments.									
	Actuals.			Budget estimate, 1937-38.			Revised estimate, 1937-38.			Budget estimate, 1938-39.			Total demand for grant.
	1934-35.	1935-36.	1936-37.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Donations to Scientific Societies.	31	29	29	40	..	40	40	..	40	30	..	30	30
Mines Department ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	31	29	29	40	..	40	40	..	40	30	..	30	30

Donations paid to Scientific Societies are recorded under this head. The details are :—

	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Grant to the Royal Asiatic Society ..	11,680	11,680	11,680
Grant to the Varendra Research Society	2,400	2,400	2,400
Grant to the Dacca Museum ..	3,520	3,520	3,520
Grant to the Darjeeling Museum ..	3,600	3,600	3,600
Charges of Mining Board ..	..	..	..
Contribution to the Art Gallery and Arts Section of the Indian Museum	8,000	8,000	8,000
Grant to the Indian Science Congress Association for celebration of its Silver Jubilee Session ..	10,000	10,000	..
For rounding	+800	+800	+800
Total ..	40,000	40,000	30,000

GRANT No. 19

Voted Rs. 1,33,45,000 *Charged Rs. 9,21,000*
Total Rs. 1,42,66,000

37—Education—General.

Pages 228-253, Civil Estimate.

[The figures are in thousands of rupees.]

Minor heads.	Old head—31—Education—Transferred.			New head—37—Education—General.									
	Actuals.			Budget Estimate, 1937-38.			Revised Estimate, 1937-38.			Budget Estimate, 1938-39.			Total demand for grant.
	1934-35.	1935-36.	1936-37.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs,	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—UNIVERSITY.													
Grants to Universities	9,97	9,45	9,56	5,49	5,50	10,99	5,61	5,50	11,11	5,90	5,50	11,40	5,90
Government Arts Colleges	15,09	15,76	16,29	14,76	1,28	16.04	14,83	1,30	16,13	15,09	1,10	16,19	15,09
Grants to non-Government Arts Colleges	2,89	2,73	2,76	2,89	..	2,89	2,71	..	2,71	3,99	..	3,99	3,99
Government Professional Colleges	3,51	3,74	3,49	3,28	30	3,58	3,26	48	3,74	3,39	38	3,77	3,39
B—SECONDARY.													
Government Secondary Schools	13,31	13,92	14,16	14,75	..	14,75	14,64	..	14,64	14,83	..	14,83	14,83
Government Secondary Schools (in Chittagong Hill Tracts)	..	..	..	..	36	36	..	34	34	..	39	39	..
Direct grants to non-Government Secondary Schools ..	12,43	12,43	12,62	13,84	6	13,90	13,75	6	13,81	15,51	6	15,57	15,51
C—PRIMARY.													
Government Primary Schools	8	8	8	5	..	5	5	..	5	5	..	5	5
Direct grants to non-Government Primary Schools ..	3,32	3,21	2,82	3,21	23	3,44	3,23	23	3,46	3,16	24	3,40	3,16
Grants to local bodies for Primary Education ..	22,66	23,29	23,32	24,11	..	24,11	24,11	..	24,11	28,98	..	28,98	28,98
D—SPECIAL.													
Government Special Schools	10,12	10,39	10,45	11,08	4	11,12	10,82	23	11,05	12,14	4	12,18	12,14
Direct grants to non-Government Special Schools ..	3,18	3,18	3,24	3,49	1	3,50	3,52	1	3,53	4,73	..	4,73	4,73
E—GENERAL.													
Direction	1,97	2,13	2,26	1,71	49	2,20	1,67	50	2,17	1,69	55	2,24	1,69
Inspection	11,00	11,53	11,69	11,69	..	11,69	11,80	..	11,80	11,83	..	11,83	11,83
Inspection (in Chittagong Hill Tracts)	..	..	..	..	8	8	..	8	8	..	8	8	..
Scholarships	2,94	2,89	2,96	3,03	1	3,04	3,03	1	3,04	3,63	2	3,65	3,63
Miscellaneous	2,93	3,16	3,05	3,33	..	3,33	3,28	..	3,28	7,44	..	7,44	7,44
Miscellaneous (in Chittagong Hill Tracts)	..	..	..	..	1	1	..	1	1	..	2	2	..
Works	..	14	..	..	..	..	..	..	..	..	..	..	..
Charges in England	..	..	..	69	91	1,60	51	49	1,00	1,09	83	1,92	1,09
Total ..	1,15,40	1,18,03	1,18,75	1,17,40	9,28	1,26,68	1,16,82	9,24	1,26,06	1,33,45	9,21	1,42,66	1,33,45

LIST OF ORIGINAL WORKS.

[The figures are in thousands of rupees.]

Description of works.	Sanctioned Estimate.		Expenditure to 31st March 1937.		Budget provision, 1937-38.		Probable expenditure in 1937-38.		Estimated expenditure in 1938-39.	
	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Works-in-progress.										
Construction of teacher's quarters for Rangamati High School.	..	10	..	..	..	10	..	6	..	2
Construction of quarters for Subdivisional Inspector of Schools, Rangamati.	..	8	..	..	..	8	..	5	..	2
Reserve for minor works ..	..	..	..	..	45	..	45	..	45	..
Total, Works-in-progress ..	..	18	..	..	45	18	45	11	45	4
New Works.										
Establishment of a "Purdah College for girls."	5,00	..	..	..	..	..	..	..	2,00	..
Installation of electric lights and fans at the Dacca Collegiate School.	15	..	..	..	..	..	..	..	15	..
Construction of a building for the accommodation of the junior classes of the Barisal Zilla School.	12	..	..	..	..	..	..	..	6	..
Adaptation of the Christ Church buildings for the accommodation of the Bethune College, Calcutta.	92	..	..	..	..	..	..	..	60	..
Lump provision for playgrounds in High Schools and High Madrasahs.	25	..	..	..	..	..	..	..	25	..
Construction of residential quarters for the new European Head Master of Rangamati Government High School.	..	10	..	..	..	..	..	..	..	10
Total, New Works ..	6,44	10	..	..	..	..	..	..	3,06	10
Total (Education-General)	6,44	28	..	..	45	18	45	11	3,51	14

Revised.—The decrease occurs mainly under "Charges in England" and is due to the leave programme not being fully worked up to.

Budget.—Is higher than the revised by 16,60,000. Out of this 29,000 represents additional provision for the Dacca University. There is an increase of about 1 lakh under "Charges in England" owing to a very extensive leave programme and to the schemes of new expenditure noted below :—

Training of Indian Teachers in the United Kingdom	10,160
Award of State Scholarships to Muslims and members of the scheduled castes	14,400
Total ..	24,560

A sum of 1 lakh 25 thousand (compare remarks under "XXVI—Education" at page 33 of this book) has been provided for playing fields and recreation grounds to be financed out of the Government of India's "rural uplift" grant supplemented by local contributions. The balance of the increase is due mainly to the following items of new expenditure :—

Lump provision for improvement of Primary Education	5,00,000
Youth Welfare Work	2,50,000

Additional grants to Non-Government Secondary Schools	1,00,000
Training of teachers for primary schools in Bengal	76,700
Furniture and equipment grants to Non-Government Arts Colleges ..	76,000
Grants to Girls' Schools	70,663
Additional provision for grants to non-Government Madrasahs ..	69,938
Additional building grants to Non-Government Secondary Schools ..	45,000
Additional grants to Non-Government Arts Colleges	40,000
Building grant to Bangiya Sahitya Parishad	25,000
Establishment of a Physical Training Centre for women and the appointment of an Assistant Physical Directress	23,020
Scholarships for members of Scheduled Castes	19,080
Additional building, furniture and equipment grants to Non-Government Special Schools	17,000
Grant for repairs to the hostels attached to the Brojomohon College, Barisal ..	22,163
Scholarships for Muslim students	12,500
Additional provision for new and increased grants-in-aid to Madrasahs ..	11,334
Capital grant to Darjeeling Nepali Girls' M. E. School, towards the construction of a building for the school	10,292
Deputation of three Educational Officers for six months to study methods of Primary Education in England and other countries	10,000
Provident fund scheme for teachers in non-pensionable service ..	10,000
Capital grant to the Suri Girl's Maktab in the district of Birbhum towards the construction of buildings	10,000
Grant to the Carmichael College, Rangpur, towards the cost of installation of electric plant in the College	9,698
Additional allotment for furniture and equipment grants to non-Government Special Schools	8,264
Building grant to the Pabna Girls' High School	7,635
Reconstruction of a block of buildings for the Lakhpur-Simulia H. E. School, Dacca	6,375
Scheme for the training of teachers of non-Government Secondary Schools ..	6,000
Capital grant to the Feni College, Noakhali, towards liquidation of debts ..	6,000
Additional grants to non-Government Special Schools—Training Schools for masters and mistresses	5,724
Provision for building and furniture grants to non-Government Madrasas ..	5,000
Additional provision for maintenance grant to non-Government junior Madrasahs for girls	5,000
Grant to the Visva Bharati, Santiniketan, in aid of its educational activities ..	5,000
Grant to Girls Guides Association	5,000
Additional grant to non-Government Arts Colleges under the Dacca Board of Education	4,000
Capital grant towards the construction of an additional building for the P. N. Girls' School, Rajshahi	3,700
Grant-in-aid to the Kamala Girls' High School, Calcutta	3,600
Additional provision under " Other Miscellaneous items "	3,400
Additional grant under " G. T. Schools—Other contingencies—Other contingent charges "	3,203
Introduction of a revised diet scale for the morning meal of the inmates of the Reformatory and Industrial Schools, Alipore	3,169
Award of State-scholarships to Muslims and members of the Scheduled castes	3,121
Furniture and equipment grants to non-Government Secondary Schools ..	3,000
Additional provision for scholarships	3,000
Additional grant to Non-Government Special Schools—Other Miscellaneous Schools	3,000
Additional (maintenance) grants to Non-Government Primary Schools ..	3,000
Appointment of trained physical Instructors in certain Government Educational Institutions	3,000
Provision for new and increased recurring grants to non-Government Sanskrit Tols	3,000

Additional grants for the encouragement of literature	2,600
Additional building grants to non-Government Primary Schools	2,500
Punkha arrangements in the Head Masters' rooms, teachers' rooms and libraries in Government educational institutions	2,415
Grant to the Young Women's Christian Association in aid of the physical education programme in girls' schools and colleges	2,403
Grants-in-aid to the Chandranath H. E. School at Netrokona in the district of Mymensingh	1,800
Appointment of trained physical instructors in the three senior Madrasahs at Hooghly, Rajshahi and Chittagong	1,800
Capital grant to the Sasimukhi Tol at Tamluk, district Midnapore ..	1,700
Training of Indian teachers in the United Kingdom	1,694
Creation of special stipends for girls of educationally backward classes ..	1,660
Capital grant to the Gul-Ezar Begum Girls' Middle English School at Chandanpura, in the district of Chittagong	1,637
Affiliation of the Chittagong College in Civics up to the I. A. and in Economics up to B. A. (Honours) standard of the Calcutta University ..	1,550
Additional grants to Indian Society of Oriental Art	1,500
Capital grant to Mathberia Latif Institution, Bakarganj	1,500
Creation of the post of a Lecturer in connection with the proposed affiliation of the Hooghly College in Arabic to the B. A. Standard	1,500
Creation of scholarships for the encouragement of Bengali Music at the Visva Bharati, Santiniketan	1,440
Special Education Board, Chittagong Hill Tracts	1,400
Affiliation of the Krishnagar College in Civics up to the I. A. standard ..	1,300
Improvement and expansion of the Hydraulic and Electrical Sections of the Workshop attached to the Ahsanullah School of Engineering, Dacca ..	1,300
Agricultural Education in Government Secondary Schools	1,240
Travelling allowance of educational officers for attending the Indian Science Congress and the Oriental Conference	1,200
Capital grant to the Wesleyan Collegiate School, Bankura, for purchase of furniture	1,163
Grant towards the construction of a building for the Muslim Institute, Mymensingh	1,000
Creation of an additional post of Lecturer in Bengali for the Chittagong College in the Subordinate Educational Service	1,000
Creation of a temporary post of Demonstrator in Botany for the Rajshahi College	1,000
Appointment of a wholetime Lecturer in Bengali at the Hooghly College ..	750
Increased grant to the Sonthal Education Board in the district of Malda ..	720
Additional provision under " Grants to Local Bodies for Primary Education"	600
Preparation of a book in Bengali for use by teachers of Hygiene in Secondary Schools in Bengal on the basis of the " Handbook of Suggestion in Health Education " issued by the Board of Education, London	400
Grants to Non-Government Secondary Schools under the Dacca Board of Education	300
Appointment of a clerk for the office of the Physical Director, Bengal ..	280
Strengthening of ministerial establishment of the Government Commercial Institute, Calcutta	280
Additional higher education Scholarships for Muslim girls	280
Agricultural equipments grant to the Maliara High School, in the district of Bankura	250
Appointment of a matron for the hostel attached to the Hindu female Training School, Calcutta	240
Creation of the temporary post of a peon in the office of the District Inspector of Schools, Calcutta	180
Total ..	15,53,161

The above increase has to some extent been counterbalanced by savings due to omission of provision included in the current year's Revised in respect of certain non-recurring schemes:—

Capital grant to the Victoria Institution	75,000
Furniture and equipment grant to the non-Government Arts Colleges	45,000
Grants for the Physical Education Scheme	29,000
Total ..	1,49,000

GRANT No. 20

Expenditure.

Voted Rs. 11,24,800 *Charged Rs. 200*

Total Rs. 11,25,000

37—Education—Anglo-Indian and European.

[The figures are in thousands of rupees.]

Pages 254-260, Civil Estimate.

Minor heads.	Old head 31—Education—Reserved.			New head 37—Education—Anglo-Indian and European.									
	Actuals.			Budget Estimate, 1937-38.			Revised Estimate, 1937-38.			Budget Estimate, 1938-39.			Total demand for grant.
	1934-35.	1935-36.	1936-37.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	
B—SECONDARY.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Government Secondary Schools	3,39	3,48	3,58	2,81	..	2,81	2,89	..	2,89	2,83	..	2,83	2,83
Direct grants to non-Government Secondary Schools ..	2,59	2,66	2,77	2,64	..	2,64	2,73	..	2,73	2,86	..	2,86	2,86
C—PRIMARY.													
Direct grants to non-Government Primary Schools ..	3,94	3,96	4,03	4,33	..	4,33	4,24	..	4,24	4,38	..	4,38	4,38
Grants to local bodies for Primary Education ..	27	26	27	..	..	..	..	..	..	..	..	..	..
D—SPECIAL.													
Government Special Schools	76	78	85	28	..	28	27	..	27	28	..	28	28
Direct grants to non-Government Special Schools ..	13	13	13	2	..	2	2	..	2	2	..	2	2
Establishment charges payable to other Governments ..	33	29	29	..	..	..	..	..	..	..	..	..	..
E—GENERAL.													
Inspection	45	47	45	32	..	32	32	..	32	33	..	33	33
Scholarships	30	30	29	28	..	28	27	..	27	27	..	27	27
Miscellaneous	3	4	11	9	..	9	9	..	9	10	..	10	10
Works	..	..	..	..	..	..	..	..	..	..	..	..	..
Charges in England	..	..	..	20	5	25	17	..	17	18		18	18
Total ..	12,19	12,37	12,77	10,97	5	11,02	11,00	..	11,00	11,25	..	11,25	11,25

List of original works.

[The figures are in thousands of rupees.]

Description of works.	Sanctioned Estimate.		Expenditure up to 31st March 1937.		Budget provision, 1937-38.		Probable expenditure in 1937-38.		Estimated expenditure in 1938-39.	
	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Education—European and Anglo-Indian Education.										
Minor Works in connection with the Victoria Boys' and Dow Hill Girls' School, Kurseong.	..	..	..	..	5	..	5	..	5	..
Total ..	..	..	..	..	5	..	5	..	5	...

Revised.—The variations are small and call for no comment.

Budget.—The increase is due mainly to additional provision made in pursuance of the provisions of section 83(1) of the Government of India Act.*

The average of the total grants for education in the ten financial years ending on the 31st March 1933 (including grants for capital purposes) is 1,40,06,228. The average of the grants during the same period for the benefit of the European and Anglo-Indian communities was 11,30,121.

The total grant for education as a whole in the 1938-39 budget is 1,57,61,000 and is made up as follows :—

Education—General	.. 1,42,66,000
Education—Anglo-Indian and European	.. 11,25,000
Budget of the Department of Communications and Works ..	.. 3,70,000
Total	.. 1,57,61,000

The total grant for Anglo-Indian and European Education in the 1938-39 Budget, including grants for capital purposes, is 11,30,000 made up as follows :—

Education—Anglo-Indian and European	.. 11,25,000
Budget of the Department of Communications and Works ..	.. 5,000
Total	.. 11,30,000

*83. (1) *Provisions with respect to certain educational grants.*—If in the last complete financial year before the commencement of this Part of this Act a grant for the benefit of the Anglo-Indian and European communities or either of them was included in the grants made in any Province for education, then in each subsequent financial year, not being a year in which the Provincial Legislative Assembly otherwise resolve by a majority which includes at least three-fourths of the members of the Assembly, a grant shall be made for the benefit of the said community or communities not less in amount than the average of the grants made for its or their benefit in the ten financial years ending on the thirty-first day of March, ninteen hundred and thirty-three :

Provided that, if in any financial year the total grant for education in the Province is less than the average of the total grants for education in the Province in the said ten financial years, then, whatever fraction the former may be of the latter, any grant made under this sub-section in that financial year for the benefit of the said community or communities need not exceed that fraction of the average of the grants made for its or their benefit in the said ten financial years.

In computing for the purposes of this sub-section the amount of any grants, grants for capital purposes shall be included.

Actuals, 1934-35 to 1936-37.

32—Medical—Reserved and Transferred.

[The figures are in thousands of rupees.]

Minor heads.	Actuals.		
	1934-35.	1935-36.	1936-37.
	Rs.	Rs.	Rs.
Reserved.			
Medical establishment	45	42	40
Hospitals and dispensaries	56	56	60
Grants for medical purposes	7	7	8
Transferred.			
Medical establishment	7,16	7,42	7,80
Hospitals and dispensaries	20,98	21,69	21,64
Grants for medical purposes	2,21	1,64	2,54
Medical college and schools	11,06	10,91	10,14
Mental hospitals	5,16	5,87	5,67
Chemical Examiner	56	62	58
Cost of stores purchased in England	..	..	..
Loss by exchange on English transactions	..	−1	−1
Total ..	48,21	49,19	49,44

This head disappears with effect from 1937-38 and the new head "38—Medical" takes its place.

GRANT No. 21

Voted Rs. 50,92,500 *Charged Rs. 7,99,500*

Total Rs. 58,92,000

38—Medical.

Pages 261-279, Civil Estimate.

[The figures are in thousands of rupees]

Minor heads.	Budget Estimate, 1937-38.			Revised Estimate, 1937-38.			Budget Estimate, 1938-39.			Total demand for grant.
	Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Medical establishment	5,07	2,46	7,53	5,24	2,43	7,67	5,24	2,52	7,76	5,24
Medical establishment (in Chittagong Hill Tracts) ..	..	12	12	..	11	11	..	11	11	..
Hospitals and dispensaries	22,54	94	23,48	22,71	1,13	23,84	27,98	1,06	29,04	27,98
Hospitals and dispensaries (in Chittagong Hill Tracts)	..	30	30	..	29	29	..	27	27	..
Grants for medical purposes	3,72	..	3,72	2,63	..	2,63	2,34	..	2,34	2,34
Medical college and schools	8,65	2,18	10,83	7,87	2,17	10,04	8,54	2,27	10,81	8,54
Mental hospitals	5,71	..	5,71	5,14	..	5.14	5,74	..	5,74	5,74
Chemical Examiner	70	..	70	68	..	68	76	..	76	76
Charges in England	36	1,70	2,06	31	1,85	2,16	33	1,76	2,09	33
Loss or gain by exchange	..	..	..	..	..	..	..	..	..	..
Total	46,75	7,70	54,45	44,58	7,98	52,56	50,93	7,99	58,92	50,93

List of Original Works.

Description of work.	Sanctioned Estimate.		Expenditure up to 31st March 1937.		Budget provision, 1937-38.		Probable expenditure in 1937-38.		Estimated expenditure in 1938-39.	
	Voted.	Charged	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8	9	10	11
Medical.										
Works-in-progress.										
Improvement to the Tuberculosis and Diptheria Wards, Medical College Hospital, Calcutta.	15	..	4	..	4	..	7	..	..	..
Certain additions and alterations to the New Casualty Block, Medical College, Calcutta.	..	..	..	..	7	..	..	..	..	..
Construction of Civil Surgeon's residence at Barisal.	35	..	..	..	15	..	5	..	25	..
Construction of a dispensary building and Sub-Assistant Surgeon's quarters at Bagdogra in the District of Darjeeling.	12	..	..	..	12	..	2	..	10	..
Levelling and dressing the lands south of Campbell Hospital and erection of wall.	12	..	..	..	3	..	3	..	9	..
Reserve for minor works—Medical.	..	..	..	..	33	2	33	2	33	2
Total, Works-in-progress ..	74	..	4	..	74	2	50	2	77	2
New Works.										
Scheme for provision of adequate nursing in the Campbell Hospital (Building portion).	2,86	..	..	..	..	..	..	..	2,86	..
Climate Sanitation for Tuberculosis (Buildings).	1,00	..	..	..	..	..	..	..	1,00	..
Construction of a filtered water reservoir for the Eden Hospital Extension, Medical College Hospital, Calcutta.	13	..	..	..	..	..	..	..	13	..
Additions to and alterations in the Mitford Hospital, Dacca, and alterations to the surface drain round the Deputy Superintendent's quarters, Mitford Hospital, Dacca.	13	..	..	..	..	..	..	..	12	..
Additions and alterations to the present out-patients department of the Mitford Hospital, Dacca.	12	..	..	..	..	..	..	..	8	..
Total, New Works ..	4,24	..	..	..	..	..	..	..	4,19	..
Total (Medical) ..	4,98	..	4	..	74	2	50	2	4,96	2

Revised.—The decrease of over 1 lakh under "Grants for Medical purposes" is due to a provision of 75,000 for the Carmichael Medical College and Hospital being transferred from this head to the head "Hospitals and Dispensaries" and to non-utilisation of the provision of 30,000 for grant to the Medical College Centenary Committee. The increase under "Hospitals and Dispensaries" is due to the transfer of the provision of 75,000 to this head as already stated, set off to some extent by savings under pay of officers and contingencies. The decrease under "Medical College and Schools" is due to recoveries from other Governments for the training of their students in medical institutions being made within the year to which they relate and taken in reduction of expenditure instead of being made in arrear and treated as receipts as heretofore.

The decrease under "Mental Hospitals" is partly due to an agreement recently arrived at with the Government of Bihar that the contribution for the Indian Mental Hospital, Kanke, will be paid in conventional amounts of $1\frac{1}{2}$ lakhs on the 15th June and 15th December each year, the final adjustment being thrown into the accounts of the succeeding year. The original provision of 3,35,000 for this purpose has accordingly been reduced to 3,00,000. The rest of the decrease is due to a reduction by the Government of Bihar of their original estimate of the Bengal contribution.

Budget.—The increase is due partly to increased provision for Mental Hospitals but mainly to the following new items of expenditure:—

Improvement of Sadar Hospitals	3,00,000
Grant to Jadabpur Tuberculosis Hospital	1,36,000
Grant to Ram Krishna Shishumangal Pratisthan ..	49,000
Scholarships for Muslim students	35,000
Installation of Refrigerators in Medical College, Campbell and Howrah General Hospitals	15,750
Grant to Sadar Hospitals for providing better nourishment and treatment to T. B. cases	15,000
Grant to the Indian Institute of Medical Research ..	10,000
Grant to Barisal Municipality for the purchase of land and buildings for isolation hospital	6,897
Grant to Jiaganj Zenana Mission Hospital	4,612
Educational scholarships for scheduled castes	1,920
Training of new I.M.S. Officers in Medical College Hospitals	1,760
Grant to Kalimpong Leper Hospital	1,680
Appointment of additional staff in the Campbell Hospital ..	1,480
Replacement of the Sub-Assistant Surgeon at Nator by an Assistant Surgeon	1,344
Opening of an Otorhino-laryngo-logical Department in the Outpatients' Department of the Campbell Hospital ..	1,330
Grant of compensatory allowances to Sub-Assistant Surgeons undergoing post-graduate course of training ..	1,200
Installation of electric lights and fans in the Medical School and Civil Surgeon's office, Jalpaiguri	1,180
Conversion of one of the three temporary posts of Anaesthetists in Medical College Hospitals into a permanent post	800
Appointment of a second clerk in the Chittagong Medical School	280
Creation of two scholarships for backward classes in Jalpaiguri and Chittagong Medical Schools	240
Restoration of telephone connections in Chemical Examiner's Department	128
Raising the pay of the post of Store Keeper of the Carmichael Hospital for Tropical Diseases	120
	5,85,721

Actuals, 1934-35 to 1936-37.

33—Public Health—Reserved and Transferred.

[The figures are in thousands of rupees.]

Minor heads.	Actuals.		
	1934-35.	1935-36.	1936-37.
	Rs.	Rs.	Rs.
Reserved.			
Public Health establishment	17	16	20
Grants for Public Health purposes	16	17	26
Expenses in connection with epidemic diseases	2	2	2
Works	3	6	5
	38	41	53
Transferred.			
Public Health establishment	6,95	6,81	6,79
Grants for Public Health purposes	24,67	24,37	22,46
Expenses in connection with epidemic diseases	2,73	3,11	3,24
Bacteriological Laboratories	87	89	88
Pasteur Institute	39	41	40
Charges in England	..	..	..
Loss by exchange on English transactions	..	..	..
Works	2	−1	−2
Cost of stores purchased by the High Commissioners in England	..	..	..
	35,63	35,58	33,75
Total ..	36,01	35,99	34,28

This head disappears with effect from 1937-38 and the new head "39—Public Health" takes its place.

GRANT No. 22

Voted Rs. 45,47,000 *Charged Rs. 1,24,000*

Total Rs. 46,71,000

39—Public Health.

[The figures are in thousands of rupees.]

Pages 2 289, Civ Estimat

Minor heads.	Budget Estimate, 1937-38.			Revised Estimate, 1937-38.			Budget Estimate, 1938-39.			Total demand for grant.
	Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	
Public Health establishment ..	5,56	98	6,54	5,36	1,01	6,37	6,98	1,01	7,99	6,98
Public Health establishment (in Chittagong Hill Tracts) ..	..	5	5	..	5	5	..	5	5	..
Grants for Public Health purposes	20,76	..	20,76	19,95	..	19,95	28,40	3	28,43	28,40
Grants for Public Health purposes (Chittagong Hill Tracts) ..							..	1	1	..
Expenses in connection with epidemic diseases ..	4,47	..	4,47	4,42	..	4,42	8,48	..	8,48	8,48
Expenses in connection with epidemic diseases (in Chittagong Hill Tracts) ..	..	3	3	..	3	3	..	4	4	..
Bacteriological Laboratories ..	82	..	82	84	..	84	77	..	77	77
Pasteur Institute	41	..	41	41	..	41	42	..	42	42
Works	67	..	67	51	..	51	27	..	27	27
Charges in England ..	16	7	23	13	8	21	15	10	25	15
Total ..	32,85	1,13	33,98	31,62	1,17	32,79	45,47	1,24	46,71	45,47

Revised.—The decrease is mainly due to non-utilisation of the provision of 1 lakh made for grants towards water-supply and sewerage schemes undertaken by local bodies and to slower progress of the Maijdi water-works and drainage schemes than was originally anticipated.

Budget.—The increase under "Public Health Establishment" is due mainly to the following items of new expenditure:—

Scheme for the Control of Leprosy	50,000
Tuberculosis Survey in Bengal	33,300
Model Health Unit (assisted in part by a Rockefeller grant)	30,000
Temporary staff, contingencies, etc., for supervision of water-works and sewerage schemes undertaken by local bodies	7,922
Creation of a Rural Water-supply Sub-Division under the Chief Engineer of the Public Health Department ..	6,040
Training in Tuberculosis work of Medical and Health Officers	5,000
Appointment of a Lady Superintendent and staff for maternity and child welfare work in Bengal ..	3,900
Appointment of a Superintendent of Vital Statistics and Vaccination	1,120
Total ..	1,37,282

"Grants for Public Health purposes".—The details of the provisions included in the Revised and in the Budget are shown below :—

	Budget, 1937-38.	Revised, 1937-38.	Budget, 1938-39.
Water-works Schemes—			
Rural Water-supply	3,50,000	3,50,000	7,50,000
Wells in Siliguri Government estates	1,500	1,400	1,500
Bagerhat Water-supply	19,000	19,000	..
Narainganj Water-supply	42,100	42,000	..
Comilla Water-supply	..	..	10,166
South Chandpur Water-supply	..	..	52,816
Water softening plant for the English Bazar Water-works	..	..	3,900
Rajshahi Water-supply	..	..	65,763
Provision for grants towards water-supply schemes of local bodies	50,000	..	..
Sewerage Schemes—			
Murshidabad Conservancy	4,000	3,600	3,600
Calcutta Fringe area drainage	44,000	43,200	43,400
Provision for grants towards Sewerage schemes of local bodies	50,000	..	1,00,000
Other Schemes—			
Improvement of Hastings	5,000	5,000	5,000
Free Vaccination Grant	45,000	45,000	50,000
Maternity and Child Welfare	28,000	28,000	35,000
Dai training in Chittagong Hill Tracts	..	..	420
Vaccination Inspecting Staff	51,120	51,200	51,120
Darjeeling Public Health Laboratory	1,800	1,800	1,800
Rural Public Health Units	12,55,500	12,55,000	11,00,000
Reorganisation of rural Public Health Units ..	..	..	1,50,000
Tuberculosis Association	10,000	20,000	10,000
Bankura Leprosy Clinics	2,700	2,700	..
Leprosy work in Bengal	10,000	10,000	10,000
Indian Red Cross Society for a Training School for Health Welfare Workers	5,000	5,000	10,000
Indian Red Cross Society, towards the rent of the land on which the building for the Health School is to be erected	..	..	3,161
Bengal Social Service League	1,500	1,500	1,500
Red Cross Society at Barisal—Capital grant towards the building for a baby clinic	..	5,000	..
Kala-azar Commission	..	600	..
Servants of Humanity Society	..	..	1,200
Contribution towards the pay of Health Officers and Sanitary Inspectors	1,00,000	1,05,000	1,05,000
"Rural uplift" grants for union board dispensaries, etc. ..	..	..	10,000
"Rural uplift" grants for improvement of rural sanitation	..	..	38,000
"Rural uplift" grants for improvement of rural water-supply	..	..	2,30,000
For rounding	−220	..	154
Total	20,76,000	19,95,000	28,43,500

"Expenses in connection with epidemic diseases."—The details of the revised and budget estimates under this head are shown below :—

	Budget, 1937-38.	Revised, 1937-38.	Budget, 1938-39.
Free distribution of quinine	2,00,000	2,00,000	4,00,000
Anti-malaria grants	80,000	80,000	80,000
Lump provision for Anti-malaria schemes	..	..	2,20,000
Anti-Ludlowii Survey	22,080	22,000	23,000
Anti-Ludlowii Control	15,000	15,000	15,000
Kala-azar charges for Chittagong Hill Tracts	2,000	2,000	3,000
Kala-azar charges for other districts..	1,00,000	1,00,000	80,000
Other epidemic charges for Chittagong Hill Tracts ..	1,000	1,000	1,000
Other epidemic charges for other districts	30,000	25,000	30,000
For rounding	—80	..	..
Total ..	4,50,000	4,45,000	8,52,000

Actuals, 1934-35 to 1936-37.

34—Agriculture—Reserved and Transferred.

[The figures are in thousands of rupees.]

Minor heads.	Actuals. 1934-35.	1935-36.	1936-37.
	Rs.	Rs.	Rs.
Reserved.			
Agriculture	51	50	51
Veterinary charges	89	88	89
Co-operative credit	8	8	9
Transferred.			
Agriculture	10,15	9,59	9,81
Veterinary charges	3,81	3,99	4,09
Co-operative credit	8,04	8,68	11,19
Agriculture—Works	5	3	3
Cost of stores purchased by the High Commissioner in England	..	..	..
Total ..	23,53	23,75	26,61

This head disappears with effect from 1937-38 and the new head "40—Agriculture" takes its place.

GRANT No. 23

Voted Rs. 15,36,000 *Charged Rs. 91,000*

Total Rs. 16,27,000

40—Agriculture.

Pages 290-325, Civil Estimate.

[The figures are in thousands of rupees.]

Minor heads.	Budget Estimate, 1937-38.			Revised Estimate, 1937-38.		
	Voted.	Charged.	Total.	Voted.	Charged.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Agricultural Department	4,68	57	5,25	473	50	523
Experimental Farms	1,87	8	1,95	182	8	190
Agricultural experiments	65	..	65	71	..	71
Agricultural Education and Research	1,08	..	1,08	82	..	82
Botanical and Public Gardens	1,69	13	1,82	172	8	180
Public exhibitions and fairs	3	..	3	2	..	2
Special rural uplift schemes	14	..	14	14	..	14
Other charges	18	..	18	54	..	54
Works	14	..	14	13	..	13
Charges in England	19	31	50	18	12	30
Loss or gain by exchange	..	..	..			
Total	10,65	1,09	11,74	10,81	78	11,59

Minor heads.	Budget Estimate, 1938-39.			Total demand for grant.
	Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.
Direction	65	28	93	65
Superintendence	2,34	37	2,71	2,34
Subordinate and Expert staff	1,86	..	1,86	1,86
Experimental Farms	2,02	8	2,10	2,02
Agricultural Demonstration and propaganda including public Exhibition and fairs	2,68	..	2,68	2,68
Agricultural Experiments and Research	2,89	..	2,89	2,89
Agricultural Education	38	..	38	38
Agricultural Engineering	24	..	24	24
Botanical and other public gardens	1,57	..	1,57	1,57
Special Rural uplift schemes	15	..	15	15
Grants-in-aid, contributions, etc.	51	..	51	51
Other charges	5	..	5	5
Works	1	..	1	1
Charges in England	1	18	19	1
Loss or gain by Exchange	..	..	..	..
Total ..	15,36	91	16,27	15,36

List of Original Works.

Description of works.	Sanctioned estimate.	Expenditure up to 31st March 1937.	Budget provision in 1937-38.	Probable expenditure in 1937-38.	Estimated expenditure in 1938-39.
	Voted.	Voted.	Voted.	Voted.	Voted.
	Rs.	Rs.	Rs.	Rs.	Rs.
Agriculture.					
Works-in-progress.					
Construction of an Agricultural Institute at Daulatpur in the district of Khulna.	2,25	..	1,50	1,70	25
Establishment of dairy farm at Dacca	50	..	10	10	40
Construction of additional laboratory buildings in Dacca Farm.	48	..	10	8	40
Reserve for minor works	..	..	20	20	20
Total, Works in progress ..	3,23	..	1,90	2,08	1,25
New works.					
Establishment of an Agricultural Institute at Dacca ..	4,71	..	..	..	1,50
Establishment of a District Agricultural Farm at Midnapore	39	..	..	..	39
Total, New Works	5,10	..	..	..	1,89
Total (Agriculture)	8,33	..	1,90	2,08	3,14

Revised.—The variation is due to smaller expenditure in England owing to fewer officers being on leave outside India than was originally anticipated. The decrease would have been larger but for expenditure on extension of jute restriction propaganda for which no provision was included in the Budget.

Budget.—The increase is due partly to a provision of 1 lakh 50 thousand for cattle improvement schemes financed out of the Government of India's "rural uplift" grant and partly to the following new schemes:—

Scheme for Jute Census	1,00,000
Jute Restriction Propaganda	50,000
Scheme for regulated markets	25,000
Scheme for revival of Union Board Farm Scheme ..	16,416
Increase in the demonstration grant	12,000
Establishment of a Dairy Section at Dacca Farm ..	9,655
Appointment of additional staff for animal husbandry work	8,104
Award of prizes at Exhibitions	6,500
Appointment of Propaganda Officer	6,490
Egg Grading Schemes	6,000
Scheme for imparting agricultural training to six agricultural graduates with a view to making them qualified for filling vacancies in Subordinate Agricultural Service—Class I ..	3,620
Employment of clerks in Agricultural Farms	3,360
Subsidising Seed Stores in cases where they are not organised by Government	2,600
Appointment of 10 additional demonstrators ..	2,560
Appointment of a special officer and a peon under him in connection with eradication of water hyacinth in Munshiganj subdivision in Dacca	2,256
Grant of subsidy to selected cultivators ..	2,000
Appointment of additional staff for Second Economic Botanist on the Research Side	2,720
Additional grant for travelling allowance of non-officials of the Board of Agriculture and the Cotton Sub-Committee ..	2,334
Appointment of a District Agricultural Officer, Howrah ..	1,744
Scheme for demonstration of methods of Irrigation for agricultural purposes	1,460
Taking over of Darjeeling Improvement Fund Fruit Nursery at Kalimpong by the Agriculture Department.. ..	1,155
Grant of stipends to students for prosecuting post-graduate studies at the Imperial Agricultural Institute at New Delhi	600
Total ..	2,66,574

GRANT No. 24

Voted Rs. 5,05,000 *Charged Rs. 54,000*

Total Rs. 5,59,000

41—Veterinary.

[The figures are in thousands of rupees.]

Minor heads.	Budget Estimate, 1937-38.			Revised Estimate, 1937-38.			Budget Estimate, 1938-39.			Total demand for grant.
	Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendence ..	1,09	15	1,24	1,09	21	1,30	1,22	8	1,30	1,22
Veterinary Instructions ..	1,32	12	1,44	1,25	9	1,34	1,26	21	1,47	1,26
Subordinate establishment ..	78	..	78	77	..	77	82	..	82	82
Hospitals and dispensaries ..	1,63	5	1,68	1,63	5	1,68	1,73	6	1,79	1,73
Prizes ..	1	..	1	1	..	1	1	..	1	1
Charges in England ..	1	27	28	1	21	22	1	19	20	1
Total ..	4,84	59	5,43	4,76	56	5,32	5,05	54	5,59	5,05

Revised.—The variations are small and call for no comment.

Budget.—The increase is due mainly to the following items of new expenditure :—

Appointment of a third Assistant Director, Civil Veterinary Department and separation of the office of the Assistant Director, Western Range, from that of Veterinary Adviser	10,392
Creation of an additional post in the Bengal Higher Veterinary Service	5,600
Appointment of a third clerk for the office of the Assistant Director, Civil Veterinary Department, Dacca	280
Entertainment of three additional clerks for the office of the Principal, Bengal Veterinary College ..	1,080
Entertainment of one Section Veterinary Assistant Surgeon and one clerk for Goat Tissue Vaccine Depot ..	508
Temporary appointment of Veterinary Assistant Surgeons under local bodies	980
Establishment of a poultry section at the Bengal Veterinary College	1,565
Appointment of an Itinerant Veterinary Assistant Surgeon for the Sadar subdivision, Rajshahi district	674
Control of Rinderpest in Chittagong Division	3,426
	24,505

GRANT No. 25

Voted Rs. 14,63,000 *Charged Rs. 11,000*

Total Rs. 14,74,000

42—Co-operation.

[The figures are in thousands of rupees.]

Pages 333-337, Civil Estimate.

Minor heads.		Budget Estimate, 1937-38.			Revised Estimate, 1937-38.			Budget Estimate, 1938-39.			Total demand for grant.
		Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendence	..	10,53	13	10,66	9,21	..	9,21	11,21	11	11,32	11,21
Grants-in-aid	..	2,12	..	2,12	2,12	..	2,12	2,11	..	2,11	2,11
Other charges	..	1,16	..	1,16	1,02	..	1,02	1,31	..	1,31	1,31
Charges in England	..	..	..	..	..	..	..	..	..	..	..
Loss or gain by exchange	..	..	..	..	..	..	..	..	..	..	..
Total	..	13,81	13	13,94	12,35	..	12,35	14,63	11	14,74	14,63

Revised.—The decrease is due to the delay in giving effect to the schemes for reorganisation of the staff of the Co-operative Department and appointment of additional auditors and also to the fact that the provision for development of the handloom industry could not be utilised in full.

Budget.—The Budget includes a full year's provision in respect of the first two schemes mentioned above and additional provision for the following items:—

Scheme for further reorganisation of the staff of the Co-operative Department..	58,448
Deputation of two officers of the Co-operative Department for six months to Denmark and other countries to study the practical working of the co-operative movement ..	6,000
Co-operative Training	58,000
Organisation of Co-operative Societies among sugar-cane growers	9,000

The increase is set off to some extent by smaller provision for the development of the handloom industry.

Actuals, 1934-35 to 1936-37.

35—Industries—Reserved and Transferred.

[The figures are in thousands of rupees.]

Minor heads.	Actuals.		
	1934-35.	1935-36.	1936-37.
	Rs.	Rs.	Rs.
Reserved.			
Industries	53	91	12
Cinchona plantations	3,96	4,08	4,13
Loss by exchange	..	..	..
Cost of stores purchased in England by the High Commissioner ..	..	..	..
Total	4,49	4,99	4,25
Transferred.			
Industries	7,35	9,84	10,08
Cost of stores purchased in England by the High Commissioner	..	..	..
Grand Total	11,84	14,83	14,33

This head disappears with effect from 1937-38 and the new head "43—Industries" takes its place.

GRANT No. 26

Voted Rs. 15,61,000 *Charged Rs. 1,000*

Total Rs. 15,62,000

43—Industries—Industries.

Pages 338-351, Civil Estimate.

[The figures are in thousands of rupees.]

Minor heads.	Budget Estimate, 1937-38. Voted.	Budget Estimate, 1937-38. Charged.	Budget Estimate, 1937-38. Total.	Revised Estimate, 1937-38. Voted.	Revised Estimate, 1937-38. Charged.	Revised Estimate, 1937-38. Total.	Budget Estimate, 1938-39. Voted.	Budget Estimate, 1938-39. Charged.	Budget Estimate, 1938-39. Total.	Total demand for grant.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Industries	11,70	6	11,76	11,42	6	11,48	15,48	1	15,49	15,48
Cinchona Plantations	4,11	24	4,35	3,98	26	4,24	..	..	..	..
Fisheries	10	..	10	4	..	4	10	..	10	10
Works	14	..	14	20	..	20	3	..	3	3
Charges in England	9	25	34	4	18	22	..	..	..	..
Total ..	16,14	55	16,69	15,68	50	16,18	15,61	1	15,62	15,61

List of Original Works.

[The figures are in thousands of rupees.]

Description of Works.	Sanctioned estimate.	Expenditure up to 31st March 1937.	Budget provision in 1937-38.	Probable expenditure in 1937-38.	Estimated expenditure in 1938-39.
	Voted.	Voted.	Voted.	Voted.	Voted.
Industries.	Rs.	Rs.	Rs.	Rs.	Rs.
Works-in-progress.					
Installation of a laboratory equipment and fitting at the Government Weaving Institute, Serampore.	5	..	5	5	..
Minor works	..	..	12	12	12
Total, Works in progress ..	5	..	17	17	12
New Works.					
Opening of windows and ventilators in the workshop building attached to the Government Weaving Institute, Serampore.	4	..	..	..	4
Total, New Works ..	4	..	..	..	4
Total (Industries) ..	9	..	17	17	16

Revised.—The decrease under "Industries" is due mainly to non-utilisation in full of the provision for grant to the Industrial Credit Syndicate as that body could not commence working as early as was expected. The decrease under "Cinchona Plantations" is due to reduction of expenditure under contingencies.

Budget.—"Cinchona Plantations" has been taken out of this budget and made the subject of a separate demand. The increase under "Industries" proper is due mainly to the following items of new expenditure :—

Scheme for research and training in varnishes, enamels, lacquers, japans, oil colour paints and printers ink at the Industrial Research Laboratory	12,320
Reorganisation of eight permanent peripatetic weaving schools	13,440
Increased provision for grants-in-aid to Technical and Industrial Schools	10,000
Establishment of an Industrial Intelligence Branch in the Industries Department	3,620
Establishment of four additional demonstration parties for demonstrating improved methods in silk reeling ..	6,479
Land acquisition for construction of a weaving shed, a hostel building and certain quarters in Government Weaving School at Dacca	2,950

Repairs to the buildings of the E. B. Technical School ..	3,092
Raising the value of scholarships awarded by the Government of Bengal and tenable at the School of Mines, Dhanbad	2,960
Scheme for the establishment of Scientific Advisory Council ..	5,000
Reorganisation of the Bengal Tanning Institute	24,614
Extension of the existing cotton weaving power-driven plant at the Government Weaving Institute, Serampore ..	17,988
Establishment of two peripatetic weaving schools in the districts of Bogra and Tippera	6,880
Continuance of the four coir-spinning and weaving demonstration parties hitherto financed by the Government of India	24,720
Extension of Dye House at Government Weaving Institute, Serampore	62,800
Establishment of a Research Section of Dyeing Department of the Government Weaving Institute, Serampore ..	2,833
Reorganisation of the Silk Technological Institute at Berhampore	61,000
Establishment of a model Jute Weaving School ..	3,839
Installation of power-driven jute weaving plant at the Government Weaving Institute, Serampore	45,200
Industrial and Commercial Museum	50,000
Moving exhibitions	25,000
Scheme for Industrial Survey	20,000
Increased grant for exhibitions	11,000
Provincial organisation for the purchase of stores for Government Departments	18,000
Total ..	4,33,735

The increase is counterbalanced to some extent by omission of provision for certain capital projects financed in 1937-38, viz., installation of laboratory equipment in the Government Weaving School at Serampore (24,000), equipment and furniture for the school (6,000).

GRANT No. 27

Voted Rs. 4,45,000 *Charged Rs. 57,000*

Total Rs. 5,02,000

43—Industries—Cinchona.

[The figures are in thousands of rupees.]

Pages 352-354, Civil Estimate.

Minor heads.	Budget Estimate, 1938-39. Voted.	Charged.	Total.	Tatal demand for grant.
	Rs.	Rs.	Rs.	Rs.
Cinchona Plantations	4,22	35	4,57	4,22
Works	11	..	11	11
Charges in England	12	22	34	12
Loss or gain by exchange	..	..	..	..
Total ..	4,45	57	5,02	4,45

The increase over the revised is due mainly to the following items of new expenditure :—

Installation of a plant in the Quinine Factory at Mungpo	..	5,880
Extension of Cinchona Plantation	..	28,184
Playing field at Mungpo	..	6,830
Total	..	40,894

GRANT No. 28

Voted Rs. 5,16,000 *Charged Rs. 28,000*

Total Rs. 5,44,000

47—Miscellaneous Departments.

[The figures are in thousands of rupees.]

Minor heads.	Old head—37—Miscellaneous Departments—Reserved and Transferred. Actuals.			New head—47—Miscellaneous Departments. Budget Estimate, 1937-38.			Revised Estimate, 1937-38.			Budget Estimate, 1938-39.			Total demand for grant.
	1934-35.	1935-36.	1936-37.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Inspector of Factories ..	1,46	1,46	1,54	1,56	..	1,56	1,47	..	1,47	1,56	..	1,56	1,56
Inspector of Steam Boilers	..	..	1,11	1,18	1	1,19	1,19	..	1,19	1,25	..	1,25	1,25
Electric Inspector ..	..	..	72	58	22	80	62	22	84	77	22	99	77
Gazetteer and Statistical memoirs	..	..	..	..	..	..	..	..	..	..	..	..	..
Provincial statistics ..	..	..	..	7	..	7	7	..	7	10	..	10	10
Preservation and translation of ancient manuscripts ..	5	5	5	5	..	5	5	..	5	5	..	5	5
Examinations ..	4	4	11	11	6	17	6	4	10	..	..	..	..
Administration of Indian Partnership Act, 1932	..	..	..	4	..	4	4	..	4	5	..	5	5
Miscellaneous ..	59	58	53	53	..	53	52	1	53	64	1	65	64
Charges in England ..	..	..	..	89	8	97	75	5	80	74	5	79	74
Total ..	2,14	2,13	4,06	5,01	37	5,38	4,77	32	5,09	5,16	28	5,44	5,16

List of Original Works.

Description of works.	Sanctioned estimate.		Expenditure up to 31st March 1937.		Budget provision in 1937-38.		Probable expenditure in 1937-38.		Estimated expenditure in 1938-39.	
	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Miscellaneous Departments.										
General Reserve	..	..	..	..	12	..	8	..	12	..

Revised.—The decrease is mainly under "Charges in England" and is due to fewer officers being on leave outside India than was originally anticipated.

Budget.—The following items of new expenditure account for the increase :—

Increased provision for the Administration of the Trade Disputes Act	8,000
Appointment of one clerk and one typist in the office of the Chief Inspector of Factories	1,020
Appointment of one clerk in the Branch Factories office, Barrackpore	320
Creation of an additional post of Inspector of Steam Boilers and the post of his orderly peon	5,136
Retention of the services of the temporary post of Care-taker for the Factories and the Boiler Offices (charge to be met in equal shares by the Factories and the Boiler offices) ..	480
Provision for investigation into possibilities of supply of cheap electrical power for industrial purposes ..	16,000
Grant to Statistical Institute	3,000
Appointment of two Smoke Observers	1,600
Grant to the Royal Asiatic Society towards the publication of a descriptive catalogue of Sanskrit manuscripts ..	2,560
Total ..	38,116

Small increases under certain other heads have been counterbalanced by transfer of the provision under "Examinations" to the "25—General Administration" Budget.

GRANT No. 29

Voted Rs. 1,34,59,000 *Charged Rs. 12,16,000*

Total Rs. 1,46,75,000

50—Civil Works.

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3, Civil
timate.

[The figures are in thousands of rupees.]

Minor heads.	Budget Estimate, 1937-38.			Revised Estimate, 1937-38.			Budget Estimate, 1938-39.			Total demand for grant.
	Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Original Works—Buildings Original Works—Communication	35,51	51	36,02	33,47	44	33,91	48,66	72	49,38	48,66
Repairs	41,99	4,06	46,05	41,41	4,31	45,72	42,01	4,31	46,32	42,01
Establishment	14,72	3,38	18,10	14,45	3,30	17,75	13,59	3,26	16,85	13,59
Tools and plant	69	3	72	69	3	72	88	5	93	88
Grants-in-aid	26,80	4,00	30,80	23,59	4,00	27,59	31,02	4,00	35,02	31,02
Expenses out of the grant from the Central Government for economic development and improvement of rural areas ..	..	..	..	..	..	..	1,47	3	1,50	1,47
Expenses out of grant received from public bodies for rural reconstruction scheme ..	..	..	..	..	..	..	30	..	30	30
Suspense	4	..	4	4	..	4	3	..	3	3
Deduct—Recoveries ..	−99	−41	−1,40	−1,00	−41	−1,41	−3,55	−88	−4,43	−3,55
Charges in England ..	28	54	82	36	62	98	18	67	85	18
Total ..	1,19,04	12,11	1,31,15	1,13,01	12,29	1,25,30	1,34,59	12,16	1,46,75	1,34,59

The variations under the minor heads are explained below:—

(1) *Original Works—Buildings and Communications.*—

Budget, 1937-38	36,02,000
Revised, 1937-38	33,91,000
Budget, 1938-39	49,38,000

Revised.—The decrease of 2,11,000 is due to slower progress in the execution of the following works:—

	Budget, 1937-38.	Revised, 1937-38.	Decrease.
Removal of the headquarters of the Noakhali district to Maijdi	1,75,000	25,000	1,50,000
Construction of a building on the Army Clothing site at Alipore for accommodation of several permanent offices	3,50,000	2,50,000	1,00,000
Construction of a new subdivisional headquarters at Madaripur	1,00,000	56,000	44,000
Pabna-Ishurdi Road	1,49,000	69,000	80,000
Construction of road from Bagrakote to Sevoke ..	3,50,000	2,50,000	1,00,000
Comilla-Mainamati Barkanta Daudkandi Road ..	1,50,000	59,000	91,000
		Total ..	5,65,000

The decrease is counterbalanced in part by the following excesses:—

	Budget, 1937-38.	Revised, 1937-38.	Increase.
New Central Jail at Dum Dum	4,35,000	5,23,000	88,000
Payment of compensation to the Port Commissioners for resumption of Strand Bank Land (credit for this amount which is payable by the Calcutta Improvement Trust having been taken on the receipt side of the Budget)		2,66,000	2,66,000
		Total ..	3,54,000

Budget.—Under "Buildings," the Budget provides for the completion of works in progress and for the following new works:—

New Sub-Treasury building, Diamond Harbour	9,430
Residence of Subdivisional Officer, Bagerhat	8,000
Subdivisional Officer's Court building, Rampurhat	8,000
Court rooms at Katwa	8,000
Subdivisional Court, Asansol	12,000
Racks in record room, Bankura Collectorate	18,200
Residence for Subdivisional Officer, Jamalpur	8,000
Subdivisional Court building, Narainganj	20,000
Extension of Mymensingh Collectorate building for accommodation of Police office	30,000
Sub-Treasury, strong room and guard room, Tangail	6,000
Circuit House, Pabna	38,000
Subdivisional Court building, Balurghat	20,125
Subdivisional Court building, Brahmanbaria	22,000
Sub-Treasury guard's barrack, Brahmanbaria	14,000
Sub-Treasury building, Rangamati	11,000
Treasury building, Comilla	39,000
Construction of a Munsif's residence at Meherpur	8,000
Additions to and alterations in the double Munsifi at Katwa	15,000
Double storied Court building for 4 Sessions Judges, Barisal	15,000
Additional Munsif's Court and office, Bhola	8,000
Additions and alterations to new Judge's Court, Mymensingh	20,000
Double Munsifi at Iswarganj	20,000
Munsif's Court, Patiya	12,000
Munsif's residence, North Raojan	9,000
Double Munsifi, Lakhimpur	11,000
Munsif's residence, South Raojan	10,000
Construction of seven family quarters for the head warders of the Presidency Jail	15,000
Additional works in the Mymensingh Jail	9,944
Construction of a hospital in the Pabna Jail	17,600
Construction of latrines and urinals for the boys of the Reformatory and Industrial Schools, Alipore and provision of sanitary fittings in the attached hospital	12,000
Construction of quarters for officers of Special Branch and Detective Department at Porabazar	50,000
Construction of buildings for New Reserve Police Lines at Comilla ..	36,000
Construction of buildings at Mohanganj police-station	1,148
Adaptation of portion of the Mental Hospital for the accommodation of the Chowkbazar Section House at Dacca	10,000
Establishment of a "Purdah" College for girls	2,00,000

Installation of electric lights and fans at the Dacca Collegiate School ..	14,761
Construction of a building for accommodation of junior classes of the Barisal Zilla School	6,000
Adaptation of the Christ Church buildings for the accommodation of the Bethune College, Calcutta	60,000
Lump provision for play-grounds in High Schools and High Madrasahs ..	25,000
Type plan building for office and quarters of Sub-Registrar, Morrelganj ..	2,000
Type plan building for office and quarters of Sub-Registrar, Rampal, Khulna	8,000
Type plan building for office and quarters of Sub-Registrar, Lalbagh, Murshidabad	12,000
Type plan building for office and quarters of Sub-Registrar, Vishnupur ..	10,000
Extension of the record-room of the Mymensingh Sadar Registration office ..	13,000
Type plan building for office and quarters for the Sub-Registrar, Bhanga ..	2,000
Construction of a building for the combined office of the 2 Sub-Registrars of Jamalpur	5,000
Construction of Sub-Registrar's quarters, Srinagar	10,000
Construction of a separate record-room, Bogra	23,970
Quarters for Sub-Registrar, Alipur Duars	11,450
Scheme for the provision of adequate nursing in the Campbell Hospital (Building portion)	2,86,075
Climatic sanitarium for Tuberculosis (Buildings)	1,00,000
Construction of a filtered water reservoir for the Eden Hospital Extension, Medical College Hospitals, Calcutta	12,700
Additions to and alterations in the Mitford Hospital, Dacca, and alterations to the surface drain round the Deputy Superintendent's quarters, Mitford Hospital, Dacca	12,619
Additions and alterations to the present out-patients Department of the Mitford Hospital, Dacca	8,000
Scheme for the establishment of an Agricultural Institute at Dacca ..	1,50,000
Establishment of a District Agricultural Farm at Midnapore	39,000
Construction of a new liquor warehouse at Siliguri	14,150
Lump provision for remunerative residential projects	1,00,000
Additional minor works grant for Commissioners	1,28,000
Additional minor works grant for Chittagong Hill Tracts	7,631
Construction of residential quarters for the new European Head Master of Rangamati Government High School	10,000
Opening of windows and ventilators in the workshop building attached to the Government Weaving Institute, Serampore	3,500
Construction of quarters for the Sub-Inspectors of Excise and Salt and barracks for the petty officer and peons of the Kakdwip Circle, 24-Parganas	6,945
Construction of a building to house the Legislative Council ..	1,00,000
Total	19,33,248

Under "Communications" the Budget provides 12,81,000 against 11,51,000 in the Revised. The net increase of 1,30,000 is due mainly to additional provision for Road Development works to be carried out by the Department of Communication and Works counterbalanced to some extent by omission in the Budget of a provision of 2,66,000 which occurs in the Revised for payment of compensation to the Port Commissioners for resumption of Strand Bank land.

(2) *Repairs.*—

Budget, 1937-38.	Revised, 1937-38.	Budget, 1938-39.
46,05,000	45,72,000	46,32,000

Revised.—The variation is small and calls for no comment.

Budget.—The increased provision is for adequate repairs to buildings

which could not be properly attended to on account of financial stringency.

(3) *Establishment.*—

	Budget, 1937-38.	Revised, 1937-38.	Budget, 1938-39.
	18,10,000	17,75,000	16,85,000
Charges in England	82,000	98,000	85,000
Total ..	18,92,000	18,73,000	17,70,000

Revised.—Taking "Charges in England" into account the variation is small and is mainly due to a vacancy in the cadre of Electric Executive Engineers.

Budget.—The variation is due to the fact that charges on account of the Secretariat establishment have been transferred from this head to "25—General Administration." The decrease would have been larger but for provision for filling up vacancies in cadres and the following items of new expenditure :—

Local allowance to the Assistant Engineer posted at Rangamati	333
Equipment of 9 new river stations with storm warning signals	1,440
Total ..	1,773

(4) *Tools and Plant.*—

Budget, 1937-38	72,000
Revised, 1937-38	72,000
Budget, 1938-39	93,000

The increase in the Budget for 1938-39 is due to provision for rollers and other plant required for Road Fund Works.

(5) *Grants-in-aid.*—The details are as follows :—

	Budget, 1937-38.	Revised, 1937-38.	Budget, 1938-39.
Surplus revenue from motor vehicles tax for expenditure on communications	10,20,000	10,20,000	9,50,000
Grant to old Howrah bridge from motor vehicles tax proceeds	2,00,000	2,00,000	2,00,000
Construction of a bridge over Dwarka river at Ranagram from motor vehicles tax proceeds	..	6,300	70,000
Road Development Fund Works to be carried out by the local bodies or by the Communications and Works Department on their behalf	11,70,000	8,39,000	13,45,200
Grant to District Boards representing 1½ per cent. on collections from Government estates	1,17,000	1,20,000	1,20,000
Grant to Khulna Municipality for road works ..	796	800	796
Grant to Narayanganj Municipality for road works ..	1,500	1,500	1,500
Grant to Calcutta Corporation for improvement of official quarters	7,204	7,200	7,204
Grant to Calcutta Improvement Trust	1,50,000	1,50,000	1,50,000
Grant to Darjeeling Improvement Fund for improvement of Darjeeling town	2,000	2,000	2,000
Statutory grant to New Howrah bridge	4,00,000	4,00,000	4,00,000
Tools and plant charges on the expenditure to be incurred by the Communications and Works Department for carrying out Road Development Fund works on behalf of local bodies	12,000	12,000	12,000
Establishment charges on the expenditure to be incurred by the Communications and Works Department for carrying out Road Development Fund Works on behalf of local bodies	..	..	2,43,000
Total	30,80,500	27,58,800	35,01,700

Revised.—Inability of local bodies to work up to the programme of road construction originally intended mainly accounts for the decrease under the Revised.

Budget.—The variation is due partly to an increased provision of over 5 lakhs for road development fund works to be carried out by local bodies and partly to an accounting adjustment according to which a *pro forma* account is kept of establishment charges on account of Road Development Fund Works carried out by the Department of Communication and Works on behalf of local bodies. The amount is shown under grants-in-aid and set off by exhibition of a corresponding figure under "*Deduct*—Recoveries". This also explains the variation under the last named head.

Expenses out of the Government of India "rural uplift" grant and out of grants from public bodies for rural reconstruction represent expenditure on the improvement of village communications (excluding waterways).

A complete list of original works and works in progress for which provision has been made in the Budget for 1938-39 will be found in Appendix B.

GRANT No. 30

Voted Rs. 2,00,000 *Charged Rs. Nil*

Total Rs. 2,00,000

54—Famine Relief.

[The figures are in thousands of rupees.]

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Minor heads.	Old head—43—Famine Relief—Reserved.			New head—54—Famine Relief.									
	Actuals.			Budget Estimate, 1937-38.			Revised Estimate, 1937-38.			Budget Estimate, 1938-39.			Total demand for grant.
	1934-35.	1935-36.	1936-37.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A—Famine Relief													
Salaries and Establishment							1	..	1	2	..	2	2
Relief Work ..							..	..	..	..	..	..	..
Relief to people employed otherwise than relief works	1,73	2,33	10,34	2,00	..	2,00	..	..	..	..	..	..	..
Gratuitous relief ..							10	..	19	20	..	20	20
Miscellaneous ..							89	..	89	1,78	..	1,78	1,78
Total ..	1,73	2,33	10,34	2,00	..	2,00	1,00	..	1,00	2,00	..	2,00	2,00

Revised.—It is now hoped that at the most one lakh will suffice for the current year.

Budget.—Repeats the normal precautionary provision.

GRANT No. 31

Voted Rs. 68,81,000 *Charged Rs. 27,02,000*

Total Rs. 95,83,000

55—Superannuation Allowances and Pensions.

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timate.

[The figures are in thousands of rupees.]

Minor heads.	Old head—45—Superannuation allowances and pensions (Reserved).			New head—55—Superannuation allowances and pensions.									
	Actuals.			Budget Estimate, 1937-38.			Revised Estimate, 1937-38.			Budget Estimate, 1938-39.			Total demand for grant.
	1934-35.	1935-36.	1936-37.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superannuation and retired allowances ..	57,70	60,10	61,76	59,51	3,17	62,68	61,41	12	61,53	63,51	13	63,64	63,51
Equated payments of commuted value of pensions charged to capital—													
Capital	20	47	1,16	2,23	17	2,40	2,25	15	2,40	2,32	16	2,48	2,32
Interest ..	20	38	81	..	1,58	1,58	..	1,44	1,44	..	1,36	1,36	..
Compassionate allowances	45	46	54	45	9	54	46	9	55	48	9	57	48
Covenanted Civil Service pensions	73	59	57	..	55	55	..	..	..	..	..	..	..
Gratuities	88	49	51	60	..	60	42	..	42	42	..	42	42
Pensions for distinguished and meritorious services	..	..	..	..	..	..	..	..	..	..	..	..	..
Charitable allowances ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Donations to Provident Fund	44	62	93	46	9	55	43	8	51	44	8	52	44
Charges in England ..	..	..	..	2,13	20,80	22,93	2,27	20,80	23,07	2,36	21,68	24,04	2,36
Loss by exchange on English transactions ..	−6	−11	−12	..	..	..	..	..	..	..	..	..	..
Add—Payments to Central Government on account of pensions payable to officers serving under Provincial Governments and recoverable under Sections 247 (5), 250 (1), 253 (2), 259 (2) and (3) of the Government of India Act, 1935 ..	..	..	..	..	..	..	..	3,80	3,80	..	3,90	3,90	..
Deduct—Pensionary liabilities of Commercial Departments ..	93	99	1,02	60	35	95	70	37	1,07	72	38	1,10	72
Deduct—Actual amount of pensions recovered from other Governments	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	59,61	62,01	65,14	64,78	26,10	90,88	66,54	26,11	92,65	68,81	27,02	95,83	68,81

Revised.—The increase is justified by the progress of actuals.

Budget.—Allows for normal growth.

GRANT No. 31

Voted Rs. 10,00,000 *Charged Rs. 1,00,000*

Total Rs. 11,00,000

55-A. Commutation of pensions financed from ordinary revenues.

[The figures are in thousands of rupees.]

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Minor head.	Budgest Estimate, 1937-38.			Revised Estimate, 1937-38.			Budget Estimate, 1938-39.			Total demand for grant.
	Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Amount transferred from "83—payments of commuted value of pensions"	..	..	..	8,25	81	9,06	10,00	1,00	11,00	10,00

All payments on account of commutation of pensions are brought to account in the first instance under the head "83—Payment of commuted value of pensions". Such portion of the expenditure there recorded as it may be decided to charge against current revenue is transferred to this head. No provision is shown under "Budget 1937-38" because when the Budget was framed it had not been decided to finance this expenditure from revenue.

GRANT No. 31

Voted Rs. – 2,32,000 *Charged Rs. — 16,000*

Total Rs. – 2,48,000

83—Payment of commuted value of pensions.

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[The figures are in thousands of rupees.]

Minor heads.	Old head—60B—Payment of commuted value of pensions (Reserved). Actuals. 1934-35.	1935-36.	1936-37.	New head—83—Payment of commuted value of pensions. Budget Estimate, 1937-38. Voted.	Charged.	Total.	Revised Estimate, 1937-38. Voted.	Charged.	Total.	Budget Estimate, 1938-39. Voted.	Charged.	Total.	Total demand for grant.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Payment of commuted value of pensions—													
(*a*) Payments in India ..	5,18	13,00	22,33	9,95	70	10,65	8,21	51	8,72	9,95	70	10,65	9,95
(*b*) Payments in England.				5	30	35	5	30	35	5	30	35	5
Total ..	5,18	13,00	22,33	10,00	1,00	11,00	8,26	81	9,07	10,00	1,00	11,00	10,00
Deduct—Commuted value of pensions recovered from other Governments	11	5	..	..	..	..	1	..	1	..	..	..	..
Deduct—Commuted value of pensions financed from ordinary revenue	..	..	..	..	..	..	8,25	81	9,06	10,00	1,00	11,00	10,00
Deduct—Capital portion of equated payments out of revenue ..	20	47	1,16	2,23	17	2,40	2,25	15	2,40	2,32	16	2,48	2,32
Total ..	4,87	12,48	21,17	7,77	83	8,60	−2,25	−15	−2,40	−2,32	−16	−2,48	−2,32

Revised.—The decrease is due to the fact that owing to late passing of the Budget, medical examination and other formalities connected with commutation could not be completed in as large a number of cases as was originally contemplated.

Budget.—The full provision made in 1937-38 is repeated for 1938-39. The net amount debited to the Capital major head "83—Payment of commuted value of pensions" is cleared from revenue by a system of equated payments spread over 15 years, which include interest on the capital invested. This is a *pro forma* account, the amount deducted under this head being debited to the revenue head "55—Superannuation Allowances and Pensions".

Actuals, 1934-35 to 1936-37.

46—Stationery and Printing (Reserved and Transferred).

[The figures are in thousands of rupees.]

Minor heads.	Actuals.		
	1934-35.	1935-36.	1936-37.
	Rs.	Rs.	Rs.
RESERVED.			
Stationery supplied from Central Stores	6,66	6,23	8,25
Government presses	10,38	12,43	11,08
Discount on plain paper	15	16	15
Purchase of plain paper to be used with stamps	98	95	78
Printing work done at Central Government Press for Provincial Government	..	..	..
Loss by exchange on English transactions	..	..	..
Cost of stores purchased in England	..	..	..
Total ..	18,17	19,77	20,26
TRANSFERRED.			
Stationery supplied from Central Stores	44	44	44
Total ..	44	44	44
GRAND TOTAL ..	18,61	20,21	20,70

This head disappears with effect from 1937-38 and the new head "56—Stationery and Printing" takes its place.

GRANT No. 32

Voted Rs. 21,66,000 *Charged Rs. 18,000*

Total Rs. 21,84,000

56— Stationery and Printing.

Pages 371-81, Civil Estimate.

[The figures are in thousands of rupees.]

Minor heads.	56—Stationery and Printing.									Total demand for grant.
	Budget Estimate, 1937-38.			Revised Estimate, 1937-38.			Budget Estimate, 1938-39.			
	Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Stationery—										
Stationery supplied from Central Stores ..	8,44	1	8,45	8,13	1	8,14	7,96	1	7,97	7,96
Discount on plain paper used with stamps ..	16	..	16	16	..	16	16	..	16	16
Purchase of plain paper used with stamps ..	94	..	94	93	..	93	1,04	..	1,04	1,04
Printing—										
Government presses	12,22	11	12,33	12,17	11	12,28	12,26	13	12,39	12,26
Cost of printing work done by other Governments	..	..	..	2	..	2	2	..	2	2
Charges in England	30	..	30	22	..	22	22	4	26	22
Total ..	22,06	12	22,18	21,63	12	21,75	21,66	18	21,84	21,66

List of Original Works.

[The figures are in thousands of rupees.]

Description of works.	Sanctioned estimate.		Expenditure up to 31st March 1937.		Budget provision, 1937-38.		Probable expenditure in 1937-38.		Estimated expenditure in 1937-38.	
	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Stationery and Printing.										
Reserve for minor works—										
Chetla Press	..	..	..	..	1	..	1	..	1	..

Revised.—The decrease is due mainly to smaller consumption of paper in the Press and Forms Department.

Budget.—The increase is due mainly to the inclusion of the following items of new expenditure—

Printing and binding of the revised edition of the Bengal Code	45,000
Purchase of a Miller Saw Trimmer complete with motor equipment	1,400
	46,400

The smallness of the net increase is due to the fact that an economy of 40,000 is being effected by introducing a cheaper kind of paper for certain types of Government work.

Actuals, 1934-35 to 1936-37.

47—Miscellaneous (Reserved and Transferred).

[The figures are in thousands of rupees.]

Minor heads.	Actuals.		
	1934-35.	1935-36.	1936-37.
	Rs.	Rs.	Rs.
RESERVED.			
Donations for charitable purposes	75	77	78
Charges on account of European and non-Indian vagrants ..	6	6	4
Rewards for destruction of wild animals	4	4	4
Petty establishments	70	92	1,11
Special commissions of enquiry	..	1	..
Irrecoverable temporary loans written off	19	1	4
Rents, rates and taxes	40	41	45
Contributions	38	49	41
Miscellaneous compensation	4,50	4,50	4,50
Miscellaneous and unforeseen charges	14,22	14,80	14,32
Miscellaneous Durbar charges	3	3	6
Charges in connection with His Majesty's Silver Jubilee ..	..	37	..
TRANSFERRED.			
Miscellaneous charges for the treatment of patients at the Pasteur Institute	..	..	..
Petty establishments—Central Despatch Section	20	21	24
Total ..	21,47	22,62	21,99

This head disappears with effect from 1937-38 and the new head "57—Miscellaneous" takes its place.

GRANT No. 33

Voted Rs. 18,22,000 *Charged Rs. 100*

Total Rs. 18,22,100

57— Miscellaneous.

Pages 382-86, Civil Estimate.

[The figures are in thousands of rupees.]

Minor heads.	Budget Estimate, 1937-38.			Revised Estimate, 1937-38.			57—Miscellaneous. Budget Estimate, 1938-39.			Total demand for grant.
—	Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances to terrorists and other State prisoners ..	7	..	7	6	..	6	..	..	..	..
Expenditure on account of State prisoners and detenus ..	..	..	..	..	..	..	300	..	3,00	3,00
Cost of books and periodicals ..	..	..	..	..	..	..	..	..	..	..
Donations for charitable purposes	77	..	77	79	..	79	1,28	..	1,28	1,28
Charges on account of European vagrants	6	..	6	5	..	5	..	..	..	..
Special Commissions of Enquiry	50	..	50	31	..	31	1,93	..	1,93	1,93
Rewards for destruction of wild animals	3	..	3	3	..	3	..	..	..	..
Petty establishments ..	95	..	95	98	..	98	99	..	99	99
Irrecoverable temporary loans and advances written off	20	..	20	150	..	150	4	..	4	4
Rents, rates and taxes ..	43	..	43	44	..	44	43	..	43	43
Contributions	9,95	..	9,95	9,90	..	9,90	10,05	..	10,05	10,05
Miscellaneous charges for the treatment of patients at the Pasteur Institute ..	..	..	..	..	..	..	..	..	..	..
Miscellaneous Durbar charges ..	4	..	4	6	..	6	4	..	4	4
Miscellaneous and unforeseen charges	14,07	..	14,07	10,95	..	10,95	46	..	46	46
Charges in connection with His Majesty's coronation ..	..	..	..	25	..	25	..	..	..	..
Charges in England ..	..	..	..	..	..	..	..	..	..	..
Loss or gain by exchange on Home transactions other than stores	..	..	..	..	..	..	..	..	..	..
Total ..	27,07	..	27,07	25,32	..	25,32	18,22	..	18,22	18,22

Revised.—The decrease under "Miscellaneous and unforeseen charges" is due to the release of a large number of detenus towards the latter part of the year. It is counterbalanced to some extent by an increase under "Irrecoverable temporary loans and advances written off" and by charges in connection with His Majesty's Coronation.

Budget.—Charges on account of State prisoners and detenus which used to be included under "Miscellaneous and unforeseen charges", and "Allowances to terrorists and other State prisoners", will now be shown separately under a new head "Expenditure on account of State prisoners and detenus". The decrease (7,98,000) is due to release of a large number of detenus and State prisoners. Reduced provision under "Irrecoverable temporary loans and advances written off" is counterbalanced by an increase under "Special Commissions of enquiry" for the purpose of the Committee to enquire into the land-revenue system. The following items of additional expenditure account for an increase of 55,000 :—

Grant to the Calcutta Muslim Orphanage ..	25,000
Grant to the Society for the protection of children in India ..	10,000
Grant to the Society for the prevention of blindness ..	10,000
Increased grant to Labour Welfare Organisations ..	10,000
	55,000

Details of the provision under "Donations for charitable purposes" and "Contributions" are given below:—

	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Donations for charitable purposes.			
Grant to the District Charitable Society ..	13,920	13,920	13,920
Payment to Governors of St. Thomas' School ..	10,240	10,240	10,240
Donation to Calcutta Blind School ..	300	300	300
Grant to Calcutta Protestant Home	960	960	960
Grant to St. Vincent's Home	3,460	3,460	3,460
Grant to the Refuge, Bowbazar	2,400	2,400	2,400
Grant to the Society for the Protection of Children in India	1,600	1,600	1,600
Grant to the Salimullah Muhammadan Orphange, Dacca	288	288	288
Grant to the Salvation Army Rescue Home ..	1,200	1,200	1,200
Donation to St. Mary's Hospital for incurables ..	480	480	480
Donation to St. Mary's Home of Charity ..	1,200	1,200	1,200
Donation to Calcutta Sailor's Home ..	960	960	960
Capitation grant to Rescue Homes	15,000	15,000	15,000
Capitation grant to Reformatory School for girls ..	300	300	300
Transport charges of girls sent to private homes ..	200	200	200
Grant to After-care Association	2,400	2,400	2,400
Grant to All-Bengal Women's Union	150	150	150
Charges for other than European and non-Indian vagrants, maintenance of and burial of paupers, etc.	7,000	8,000	7,000
Maintenance of famine orphans	15,000	15,500	15,500
Charges on account of European vagrants ..	..	..	5,500*
Grant to the Calcutta Muslim Orphanage ..	..	..	25,000
Grant to the Society for the protection of children in India	..	..	10,000
Grant to the Society for the prevention of blindness ..	..	..	10,000
	77,058	78,558	1,28,058
Rounding ..	—58	—58	—58
Total ..	77,000	78,500	1,28,000

* Hitherto adjusted under a separate minor head.

	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Contributions.			
For the maintenance of telegraph lines (guarantees in the event of loss)	2,600	2,500	2,600
Grant to Victoria Memorial	25,000	25,000	25,000
Contribution to the Board of Economic Enquiry ..	15,000	10,000	15,000
Contribution to Muhammadan Burial Board ..	2,200	2,200	2,200
Maintenance of time gun	700	1,000	700
Grant to Mymensingh Municipality	1,000	1,000	1,000
Grant to Darjeeling Municipality	2,300	2,300	2,300
Contribution to the Post and Telegraph Department for Foreign State telegrams	1,000	1,000	[1,000
Augmentation grants to District Boards ..	9,35,000	9,35,000	9,35,000
Grant to Labour Welfare Organisations ..	10,000	10,000	20,000
	9,94,800	9,90,000	10,04,800
Rounding ..	+200	..	+200
Total ..	9,95,000	9.90,000	10,05,000

Actuals, 1934-35 to 1936-37.

Charges in England.

[The figures are in thousands of rupees.]

Heads.	Actuals.		
	1934-35.	1935-36.	1936-37.
Leave and other allowances incurred by the High Commissioner	37,55	38,53	39,78
Leave and other allowances incurred by the Secretary of State	3,79	3,07	3,93
Stores purchased in England by the High Commissioner ..	56	51	74
Total ..	41,90	42,11	44,45

These represent mainly leave salary and overseas pay drawn in England and cost of English Stores. As from the 1st April 1937, these are now distributed among the subject heads concerned, e.g., as regards Police officers under "29—Police" and as regards Education officers under "37—Education."

Debt, Deposits, etc.

(Receipts and Disbursements)

Debt, Deposits, etc.

Unfunded Debt.

State Provident Funds.

Pages 34 and 392, Civil Estimate.

[Figures are in thousands of rupees].

Minor heads.	Budget Estimate, 1937-38.		Revised Estimate, 1937-38.		Budget Estimate, 1938-39.	
	Receipts.	Disburse-ments.	Receipts.	Disburse-ments.	Receipts.	Disburse-ments.
General Provident Fund	59,14	41,90	57,82	46,50	59,32	52,60
I. C. S. Provident Fund	3,50	1,40	4,00	95	4,20	1,00
I. C. S. (Non-European Members) Provident Fund ..	51	15	30	5	31	5
Contributory Provident Fund	3,30	1,50	3,00	1,30	2,49	1,35
Other miscellaneous Provident Funds	20	5	18	..	18	..
Total ..	66,65	45,00	65,30	48,80	66,50	55,00

These are Provident Funds subscribed to by Government servants. Subscription is compulsory for certain classes of servants and optional for others. In the Contributory Funds the subscriber's deposits are supplemented by contributions from provincial revenues in lieu of pension. The amount at a subscriber's credit is paid to him on the termination of his service. Temporary withdrawals from the subscriber's own accumulations are allowed in certain circumstances during service.

GRANT No. 32

Debt, Deposits, etc.

Deposits not bearing interest.

Voted Rs. 47,000.

Depreciation Reserve Fund—Government Presses.

Pages 2 and 5, Civil Estimate.

[The figures are in thousands of rupees.]

	1927-28.	1928-29.	1929-30.	1930-31.	1931-32.	1932-33.	1933-34.	1934-35.	1935-36.	1936-37.
Opening balance ..	..	71	2,26	2,81	2,76	3,44	4,46	4,16	3,94	3,71
Receipts ..	1,08	1,90	1,38	1,20	1,06	1,15	1,05	..	1*	..
Total ..	1,08	2,61	3,64	4,01	3,82	4,59	5,51	4,16	3,95	3,71
Payments ..	37	35	83	1,25	38	13	1,35	22	24	28
Closing balance ..	71	2,26	2,81	2,76	3,44	4,46	4,16	3,94	3,71	3,43

*Represents the book value of certain machinery transferred from the Press and Forms Department to the Bengal Government Press.

	Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
Opening balance	3,42	3,43	3,88
Receipts	1,04	1,00	85
Total	4,46	4,43	4,73
Payments	57	55	47
Closing balance	3,89	3,88	4,26

The object of this deposit account, which was first created in 1927-28, is to provide a reserve sufficient to meet, as required, the cost of the renewal and replacement of plant, machinery and furniture in the Press.

The "receipts" consist of—

(*a*) the amount of depreciation calculated on the value of the plant, machinery and furniture in use in the Press during the year,

(*b*) the book value of plant, machinery and furniture disposed of during the year.

The "payments" represent withdrawals made for the purpose of expenditure. The expenditure is booked in the Revenue accounts under "56—Stationery and Printing" with a corresponding "deduct" entry.

Payment of contribution to this deposit account was suspended for three years with effect from 1934-35 in view of the prevailing financial stringency. Payments into the fund have been resumed from the current year.

Debt, Deposits, etc.

Deposits not bearing interest.

Deposits of Local Funds.

District Funds.

[Figures are in thousands of rupees.]

Pages 2 and 5, Civil Estimate.

Minor head.	Budget Estimate, 1937-38.		Revised Estimate, 1937-38.		Budget Estimate, 1938-39.	
	Receipts.	Disburse-ments.	Receipts.	Disburse-ments.	Receipts.	Disburse-ments.
District Funds	1,70,00	1,65,00	1,68,00	1,65,00	1,68,00	1,65,00

The estimates represent expected deposits and withdrawals in the accounts of District Boards banking with Government.

Debt, Deposits, etc.

Deposits not bearing interest.

Deposits of Local Funds.

Other Funds.

Pages 34 and 392, Civil Estimate.

[Figures are in thousands of rupees.]

Minor heads.	Budget Estimate, 1937-38.		Revised Estimate, 1937-38.		Budget Estimate, 1938-39.	
	Receipts.	Disburse-ments.	Receipts.	Disburse-ments.	Receipts.	Disburse-ments.
Municipal Funds	54,00	53,00	53,00	53,00	53,00	53,00
Port and Marine Funds	60	55	..	..	..	..
Education Funds	21,00	20,60	20,00	20,00	22,00	22,00
Medical and Charitable Funds	1,30	1,25	1,10	1,10	1,10	1,10
Other miscellaneous Funds	10,54	10,50	10,00	10,60	10,00	10,60
Total ..	87,44	85,90	84,10	84,70	86,10	86,70

These are the amounts which are expected to be deposited and withdrawn during the year in the accounts of local funds and municipalities banking with Government.

The provision originally shown against "Port and Marine Funds" has been omitted because these funds have been declared to be Central.

Debt, Deposits, etc.

Deposits not bearing interest.

Departmental and Judicial Deposits and Other Accounts.

(" Civil Deposits " and " Other Accounts ").

[Figures are in thousands of rupees.]

Pages 35, 392 and 393, Civil Estimate.

Minor heads.	Budget Estimate, 1937-38.		Revised Estimate, 1937-38.		Budget Estimate, 1938-39.	
	Receipts.	Disbursements.	Receipts.	Disbursements.	Receipts.	Disbursements.
Civil Deposits—						
Revenue Deposits	36,50	32,00	33,00	32,00	33,00	32,00
Civil Courts' Deposits	1,88,00	1,84,00	1,98,00	1,95,00	2,00,00	1,96,00
Criminal Courts' Deposits	1,90	1,90	1,60	1,70	1,60	1,70
Personal Deposits	2,85,00	2,80,00	2,42,00	2,37,00	2,42,00	2,37,00
Trust Interest Fund	3,00	3,00	2,20	2,15	2,20	2,15
Forest Deposit	1	1	1	1	1	1
Deposit for work done for public bodies or individuals	81,00	81,00	94,00	92,50	93,70	92,20
Deposits of the Jute Cess Fund ..	12,00	12,00	14,00	13,00	14,00	13,00
Deposits on account of cost price of Liquor, Ganja and Bhang	4,00	4,00	5,20	5,14	5,20	5,14
Public Works Deposits	3,72	3,72	4,09	3,90	4,09	3,90
Unclaimed General Provident Fund Deposits	1	1	..	..	..	..
Other Accounts—						
Subventions from Central Road Fund ..	..	..	1,13	16,76	..	25,81
Deposit Account of grants for economic development and improvement of rural areas	..	..	3,02	6,66	8,07	8,07
Deposits for works done for public bodies and individuals, contributions from local bodies for rural reconstruction scheme ..	..	..	..	..	1,28	1,28
Deposit Account of the grant made by the Indian Central Cotton Committee ..	4	4	4	4	4	4
Deposit Account of the grant made by the Imperial Council of Agricultural Research	93	93	1,06	1,08	94	94
Deposit Account of the grant by the Central Government for development of sericulture industry	46	46	42	44	50	50
Deposit Account of the grant by the Central Government for development of handloom industry	96	1,58	96	1,40	..	98
Deposit Account of the grant made by the Indian Central Jute Committee ..	11	11	16	16	52	52
Deposit Account of grants from Sugar Excise Duty	..	..	..	..	23	23
Total ..	6,17,64	6,04,76	6,00,89	6,08,94	6,07,38	6,21,47

The transactions brought to account under this head relate mainly to deposits received from the public in the course of Government business, such as deposits made in Revenue Court in connection with revenue administration, deposits in Civil or Criminal Courts, deposits for work done by Government for public bodies, etc. Certain funds created out of grants made for special purposes by the Government of India, the Imperial Council of Agricultural Research and other outside bodies have been shown under this head for the sake of convenience. Details in regard to the more important of these special funds will be found at pages 142 to 149 of this book.

GRANT No. 34

Debt, Deposits, etc.

Advances not bearing interest.

Voted Rs. 3,30,000

Pages 36 and 393, Civil Estimate.

[Figures are in thousands of rupees.]

Minor heads.	Budget Estimate, 1937-38.		Revised Estimate, 1937-38.		Budget Eestimate, 1938-39.		Demand for grant.
	Receipts.	Disburse-ments.	Receipts.	Disburse-ments.	Receipts.	Disburse-ments.	
Advances repayable—							
Advances for the purchase of passages ..	2	2	3	2	2	2	2
Objection book advances	3,12	3,02	2,90	2,80	2,83	2,95	2,95
Special advances..	40	60	32	71	..	1	1
Forest advances	9,50	9,50	9,20	9,16	9,20	9,10	..
Public Works advances	30	30	20	15	20	15	..
Other advances	30	30	35	36	35	32	32
Permanent advances, Civil	6	5	5	4	5	4	..
Account with the Government of Burma ..	..	..	3,00	3,00	3,00	3,00	..
Accounts with Foreign Governments and Indian States	5	..	14	..	..	..	..
Accounts with the Reserve Bank.. ..	..	..	1,50	2,80	1,50	2,80	..
Total ..	13,75	13,79	17,69	19,04	17,15	18,39	3,30

The dominant figures are those against "Objection Book Advances", "Forest Advances", "Accounts with the Government of Burma" and "Accounts with the Reserve Bank".

Advances of pay and travelling allowance made to Government servants under orders of transfer, etc., and the recovery of such advances constitute the main transactions booked under "Objection Book Advances". Advances made to officers of the Forest Department to meet incidental expenses and the recovery of such advances are shown under "Forest Advances".

The transactions on account of the Reserve Bank appearing in the Government Accounts are in the first instance credited or debited to the head "Accounts with the Reserve Bank" until they are cleared by the Accountant-General.

Debt, Deposits, etc.

Suspense.

Suspense Account.

[Figures are in thousands of rupees.]

Pages 36 and 393, Civil Estimate.

	Actuals.			1937-38.		Budget estimate, 1938-39.
	1934-35.	1935-36.	1936-37.	Budget estimate.	Revised estimate.	
Receipts	8,08	7,77	7,61	7,00	8,00	8,00
Disbursements	7,50	7,44	7,69	7,40	8,00	8,00

The head mainly accommodates transactions relating to road and public works cess collected in one district and due to be remitted to other districts but not so remitted before the close of the year.

Debt, Deposits, etc.

Suspense.

Reserve Bank Suspense.

Pages 36 and 393, Civil Estimate.

[Figures are in thousands of rupees.]

Minor heads.	Budget estimate, 1937-38.		Revised estimate, 1937-38.		Budget estimate, 1938-39.	
	Receipts.	Disbursements.	Receipts.	Disbursements.	Receipts.	Disbursements.
Reserve Bank Suspense	..	..	1,85,00	1,85,00	1,85,00	1,85,00

This is a new head necessitated by the banking and accounting arrangements consequential to the introduction of provincial autonomy.

It represents items of "London Accounts" which are cleared when they are properly classified under the service heads concerned.

In the absence of data no provision was made in the original estimate for 1937-38. The revised estimate for 1937-38 is based on the progress of actuals. 'Receipts' and 'Disbursements' balance each other.

Debt, Deposits, etc.

Suspense.

Cash Balance Investment Account.

[Figures are in thousands of rupees.]

Pages 36 and 393, Civil Estimate.

Minor heads.	Budget estimate, 1937-38.		Revised estimate, 1937-38.		Budget estimate, 1938-39.	
	Receipts.	Disburse-ments.	Receipts.	Disburse-ments.	Receipts.	Disburse-ments.
Cash Balance Investment Account ..	..	..	99,81	1,69,62	2,29,62	2,29,62

This is a new head necessitated by the banking and accounting arrangements consequential on the introduction of provincial autonomy. In it will be shown the transactions of the Provincial Government by way of investment of its balances in short term loans, e.g., in Treasury Bills of the Government of India. The interest derived from such investments will be credited as receipts under "XX—Interest—Interest realised on investments of Provincial Balances" (*vide* page 28 of this book). All that will appear here will be under "Disbursements" the capital invested, and under "Receipts" the same capital when it returns on maturity.

Revised.—The figures represent investments in 3 months' Treasury Bills. The first investment was made in July and the total amount invested during the year is likely to be 1,69,62,000; while the capital realisations during the year will be 99,81,000, leaving 69,81,000 to mature in 1938-39.

Budget.—The figure taken is higher than the Revised because the operations are likely to spread over 12 months instead of 9 months as in 1937-38.

Debt, Deposits, etc.

Suspense.

Pre-audit Cheques.

Pages 36 and 393, Civil Estimate.

[Figures are in thousands of rupees.]

Minor heads.	Budget estimate, 1937-38.		Revised estimate, 1937-38.		Budget estimate, 1938-39.	
	Receipts.	Disburse-ments.	Receipts.	Disburse-ments.	Receipts.	Disburse-ments.
Pre-audit Cheques ..	..	..	2,89,00	2,87,00	2,89,00	2,87,00

Represents transactions in the Presidency Town of Calcutta which are cleared when they are classified under the service heads.

'Receipts' and 'Disbursements' approximately balance each other.

GRANT No. 35

Debt, Deposits, etc.

Loans and Advances by Provincial Governments

Voted Rs. 22,16,000

[Figures are in thousands of rupees]. Pages 36 and 395, Civil Estimate.

Minor heads.	Budget Estimate, 1937-38.		Revised Estimate, 1937-38.		Budget Estimate, 1938-39.		Total demand for grants.
	Repayments.	Advances.	Repayments.	Advances.	Repayments.	Advances.	
Loans to Municipalities, Port Funds, etc.—							
Loans to Municipalities ..	1,52	8,30	1,54	6,75	1,55	4,53	4,53
Loans to Landholders and other notabilities ..	1,08	..	1,43	..	61	..	..
Loans to District and other Local Fund Committees	36	5,09	81	1,49	38	5,77	5,77
Advances to cultivators ..	22,07	5,00	20,32	5,00	8,64	5,00	5,00
Advances under special laws	36	35	38	32	49	28	28
Miscellaneous loans and advances ..	20	3,40	22	3,37	38	3,86	3,86
Loans to Government servants—							
House building advances ..	73	1,30	80	1,30	85	1,40	1,40
Advances for purchase of motor cars ..	90	1,28	99	1,00	1,00	1,28	1,28
Advances for purchase of other conveyances ..	..	..	..	2	..	2	2
Passage advances ..	2	2	1	2	1	2	2
Total ..	27,24	24,74	26,50	19,27	13,91	22,16	22,16

Advances.

"Loans to Municipalities, Port Funds, etc."

The details of the provisions included in the Revised and in the Budget are shown below :—

Loans to Municipalities, Port Fund, etc.

	Budget, 1937-38.	Revised, 1937-38.	Budget, 1938-39.
Loans to Municipalities—			
Asansol	1,15,000	1,15,000	..
Baranagar	3,25,000	3,20,000	1,46,600
Kamarhati	1,75,000	1,75,000	70,600
Halisahar	46,000	..	46,000
Khulna	15,000	20,000	..
Mymensingh	10,000	10,000	..
Rajshahi	35,000	35,000	..
Comilla	17,000	..	5,334
Hooghly-Chinsura	50,000	..	95,000
Serampore	32,000	..	32,000
Chandpur	10,000	..	50,000
English Bazar Municipality	..	..	7,800
		6,75,000	4,53,334
For rounding	..	..	−334
Total ..	8,30,000	6,75,000	4,53,000
Loans to District Boards, etc.—			
Khulna for Bagerhat	2,000	2,000	..
Rural Water-supply	4,50,000	1,00,000	5,50,000
District School Boards	57,000	47,000	27,000
	5,09,000	1,49,000	5,77,000

For advances to cultivators a provision of Rs. 5,00,000 has been made in the expectation that there will be no change for the worse in the economic conditions in 1938-39.

The advances under special laws are mainly for takavi works in the 24-Parganas and for maintenance of the Gumti embankment in the district of Tippera.

The estimate under "Miscellaneous Loans and Advances" includes the following:—

	Budget, 1937-38.	Revised, 1937-38.	Budget, 1938-39.
Miscellaneous Loans—			
Weaving Loans	4,000	4,000	4,000
State-aid to Industries	50,000	50,000	50,000
Daulatpur Agriculture Institute	20,000	8,000	12,000
Detenu financing loans	2,61,000	2,70,000	3,20,000
Chittagong Sadar Hospital	5,000	5,000	..
Total ..	3,40,000	3,37,000	3,86,000

"Loans to Government Servants."—The estimate is based on past actuals.

Repayments.

Revised, 1937-38	26,50,000
Budget, 1938-39	13,91,000

The decrease is mainly due to reduction of outstandings under "Advances to Cultivators".

Debt, Deposits, etc.

Deposits not bearing interest.

Other Accounts

Subventions from Central Road Fund.

[Figures are in thousands of rupees.]

Pages 35 and 393, Civil Estimate.

	Actuals.							Budget estimate, 1937-38.	Revised estimate, 1937-38.	Budget estimate, 1938-39.
	1930-31.	1931-32.	1932-33.	1933-34.	1934-35.	1935-36.	1936-37.			
Opening Balance ..	..	14,89	9,92	22,18	28,74	34,78	38,61	37,11	43,33	27,70
Receipts ..	19,30	6,00	22,55	12,50	13,21	14,13	17,66	..	1,13	..
Total ..	19,30	20,89	32,47	34,68	41,95	48,91	56,27	37,11	44,46	27,70
Charges	4,41	10,97	10,29	5,94	7,17	10,30	12,94	22,23	16,76	25,81
Closing Balance ..	14,89	9,92	22,18	28,74	34,78	38,61	43,33	14,88	27,70	1,89

The receipts are the allocations made to Bengal by the Government of India out of the proceeds of the additional import and excise duties on motor spirit, commonly known as the Road Development Fund.

The portions allocated for expenditure in the provinces will, from the 1st April 1937, be retained by the Government of India until they are actually required for expenditure. The receipt of 1,13,000 shown under the Revised is a special one representing a contribution from the Centre towards construction of the Sevoke Bridge. The opening balance of 27,70,000 in the Budget for 1938-39 represents the unspent balance of allocations already made. Till the whole of this amount is actually used up, no further allotment will be made by the Government of India.

The "Charges" represent expenditure out of this fund. The accounting procedure is as follows :—

(*i*) The grants from the Government of India are credited, and the amount required for expenditure is debited, in this deposit account.

(*ii*) The amount withdrawn from this deposit account is credited as receipts under "XXXIX—Civil Works" (page 41 of this book) and the actual expenditure is booked under "50—Civil Works" (page 114 of this book).

Debt, Deposits, etc.

Deposits not bearing interest.

Other Accounts

Deposit Account of grants for Economic Development and improvement of rural areas.

Pages 35 and 393, Civil Estimate.

[Figures are in thousands of rupees.]

	Actuals, 1935-36.	Actuals, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Opening balance	..	11,87	2,87	3,64	..
Receipts	16,00	70	6,72	3,02	8,07
Total ..	16,00	12,57	9,59	6,66	8,07
Charges	4,13	8,93	9,59	6,66	8,07
Closing balance	11,87	3,64	..	..	..

1. In 1935-36 the Government of India allotted a sum of 16 lakhs to this province for expenditure on the following schemes of rural uplift :—

Schemes.

(1) The establishment of seed, paddy and crop demonstration centres.

(2) The improvement of cattle and fodder crops.

(3) The improvement of poultry.

(4) Propaganda work in the districts.

(5) Wireless transmission in Midnapore.

(6) Capital cost of establishment of an Agricultural Institute at Daulatpur.

(7) The establishment of coir spinning and weaving demonstration parties.

(8) The establishment of Union Board dispensaries and improvement of water-supply.

(9) Attachment of agricultural farms, etc., to secondary schools and provision of village play-ground and village halls.

(10) Grants-in-aid of the Boy Scout, Girl Guide and Bratachari Movement.

(11) Minor Drainage and Flushing Schemes.

(12) Improvements in the Chittagong Hill Tracts.

(13) Discretionary grants to Commissioners and District Officers.

(14) Grant to Sriniketan.

(15) Grant for school play-grounds.

The opening balance in the Revised Estimate for 1937-38 consists of (1) 2,94,386 being unspent balance of the above grant of 16 lakhs, and (2) 70,450 being a grant received from the Government of India for Co-operative training in 1936-37.

2. The Government of India have sanctioned a second rural uplift grant of 18 lakhs for expenditure (to be spread over three years) on the following projects :—

(1) Improvement of rural water-supply.

(2) Provision of playing fields and recreation grounds for villages and village schools.

(3) Improvement of existing village communications including where desirable, existing waterways.

(4) Improvement of rural sanitation.

(5) Extension of cattle improvement scheme to more districts.

Allotments out of this second grant will be made by the Government of India only when funds are actually required.

3. The estimated expenditure for 1937-38 and 1938-39 out of the three grants mentioned above is shown below :—

	First grant.	Second grant.	Grant for Co-operative training.	Total.
Revised Estimate, 1937-38 ..	1,91,000	4,35,000	40,000	6,66,000
Budget Estimate, 1938-39 ..	1,03,000	6,46,000	58,000	8,07,000

4. With effect from 1938-39 the following procedure will govern the accounting of receipt and expenditure from these grants :—

(*i*) The grants from the Government of India will be credited and the amount required for expenditure debited, in this deposit account as usual.

(*ii*) The amounts withdrawn from this deposit account will be credited as receipts, and the actual expenditure booked, under the appropriate service heads, e.g., XXVI—Education and 37—Education, XXVIII—Public Health and 39—Public Health, etc.

5. One of the conditions attached to the second grant of the Government of India was that it should be supplemented by local contributions in cash or in kind. A new head "Deposits for works done for public bodies and individuals—Contributions from local bodies for Rural Reconstruction Scheme" has accordingly been opened in the Debt Deposit Section of the Budget for exhibiting such contributions. The accounting procedure for expenses out of these contributions will be the same as that for the original grant.

Debt, Deposits, etc.

Deposits not bearing interest.

Other Accounts

Deposit account of the grant made by the Imperial Council of Agricultural Research.

Pages 35 and 393, Civil Estimate.

[Figures are in thousands of rupees.]

	Actuals.						Budget estimate, 1937-38	Revised estimate, 1937-38.	Budget estimate, 1938-39.
	1931-32.	1932-33.	1933-34.	1934-35.	1935-36.	1936-37.			
Opening balance ..	..	6	3	9	1	1	..	2	..
Receipts ..	15	49	65	66	94	99	93	1,06	94
Total ..	15	55	68	75	95	1,00	93	1,08	94
Charges ..	9	52	59	74	94	98	93	1,08	94
Closing balance ..	6	3	9	1	1	2	..	..	..

Receipts under this head represent grants made by the Imperial Council of Agricultural Research. The grants are spent on schemes of research which come under three major heads, viz., Agriculture, Veterinary and Medical. The details of schemes for which provision has been made in the budget for 1938-39 are shown below:—

Under "40—Agriculture."

Animal nutrition scheme	...	12,367
Study of soil problems	...	3,990
Sugarcane seedling testing station	...	2,300
Horticultural scheme	...	8,278
Scheme for provincial marketing staff in Bengal	...	21,277
Extraction of flax fibre	...	1,100
Scheme for improvement of linseed crop	...	3,496
Rice research scheme	...	14,058
Total	...	66,866

Under "41—Veterinary".

Investigation into veterinary diseases	...	9,000

Under "38—Medical."

Research in systematic cultivation of medicinal plants	...	17,900
Grand Total	...	93,766

The accounting procedure is as follows:—

(1) The grant from the Imperial Council of Agricultural Research is credited to, and the amount required for expenditure is debited to, this deposit head.

(2) That part of the total taken out of the deposit head which is required for expenditure under the "Medical" Budget is credited to Revenue head "XXVII—Medical" and booked as expenditure under "38—Medical."

(3) Similarly that part of the total which is required for expenditure under the "Agriculture" Budget is credited to Revenue head "XXIX—Agriculture" and booked as expenditure under "40—Agriculture."

(4) Again, that part of the total which is required for expenditure under the "Veterinary" Budget is credited to Revenue head "XXX—Veterinary" and booked as expenditure under "41—Veterinary."

Debt, Deposits, etc.

Deposits not bearing interest.

Other Accounts

Deposit Account of the grant by the Central Government for Development of Sericulture Industry.

Pages 35 and 393, Civil Estimate.

[Figures are in thousands of rupees.]

	Actuals, 1935-36.	Actuals, 1936-37.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Opening balance	..	7	..	2	..
Receipts	41	32	46	42	50
Total ..	41	39	46	44	50
Charges	34	37	46	44	50
Closing balance	7	2	..	..	..

In 1935-36, Government of India made a grant of 41,347 for schemes formulated by this Government for the improvement of the sericultural industry in the province, viz., (1) a scheme for the production of disease-free seed cocoons, and (2) a scheme for determining the comparative efficiency of disinfectants for preventing disease in silk-worms. The schemes were continued in 1936-37 with further grants from the Government of India. The latter scheme has been wound up. The grant for 1938-39 provides for the continuance of scheme No. (1) and for a new scheme involving research about better classes of cocoons and the improvement of mulberry.

2. The accounting procedure is as follows :—

(*i*) The grant is credited and the amount required for expenditure is debited to this deposit head.

(*ii*) The amount taken out of the deposit head is credited as receipts under the Revenue head "XXXII—Industries," and the expenditure is booked in the revenue accounts under "43—Industries."

Debt, Deposits, etc.

Deposits not bearing interest.

Other Accounts

Pages 35 and 393, Civil Estimate.

Deposit Account of the grant by the Central Government for Development of Handloom Industry.

	Actuals.			Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
	1934-35.	1935-36.	1936-37.			
Opening balance	..	35	92	1,19	1,46	1,02
Receipts	35	80	96	96	96	..
Total ..	35	1,15	1,88	2,15	2,42	1,02
Charges	..	23	42	1,58	1,40	98
Closing balance	35	92	1,46	57	1,02	4

The receipts are grants received from the Government of India for the development of the handloom industry in Bengal. Part of the expenditure out of these grants is incurred under the head "43—Industries" and part under the head "42—Co-operation."

The accounting procedure is as follows:—

(1) The grant is credited and the amount required for expenditure is debited to this deposit head.

(2) That part of the total taken out of the deposit head which is required for expenditure under the "Industries" Budget is credited as receipts under the Revenue head "XXXII—Industries" and booked as expenditure under "43—Industries."

(3) Similarly that part of the total which is required for expenditure under the "Co-operation" Budget is credited as receipts under the Revenue head "XXXI—Co-operation" and booked as expenditure under "42—Co-operation."

Debt, Deposits, etc.

Deposits not bearing interest.

Other Accounts

Deposit Account of the grant made by the Indian Central Jute Committee.

Pages 35 and 393, Civil Estimate.

[Figures are in thousands of rupees.]

	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Opening balance	..	..	..
Receipts	11	16	52
Total	11	16	52
Charges	11	16	52
Closing balance	..	..	..

This represents the grant promised by the Indian Central Jute Committee in connection with the scheme for appointment of a special staff for propaganda work in the jute areas of this province.

The accounting procedure is similar to that governing grants for the development of sericulture and handloom industries.

Debt, Deposits, etc.

Deposits not bearing interest.

Other Accounts

Deposit Account of grants from Sugar Excise Duty.

[Figures are in thousands of rupees.]

Pages 35 and 393 Civil Estimate.

	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39.
Opening balance	..	..	..
Receipts	..	..	23
Total	..	..	23
Charges	..	..	23
Closing balance	..	..	..

The Central Government propose to make a grant next year from the Sugar Excise Fund for organisation of Co-operative Societies among sugar-cane growers in this Province. The accounting procedure is similar to that governing grants for the development of sericulture and handloom industries.

APPENDIX A.

List of original works.

Irrigation.

1938-39.

Description of works.	Sanctioned estimate.	Expenditure to end of 1936-37.	Grant in 1937-38.	Probable expenditure in 1937-38.	Estimated expenditure in 1938-39.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
XVII-A—Productive.					
NEW WORKS.					
Extensions and Improvements.					
Damodar Canal.					
1. Constructing a Reference Bench mark pillar at head works—Rondia.	324	..	..	..	324
2. Increasing roadway and providing railings to 5 bridges over the distributaries Nos. 2 and 2A of the Main Canal.	250	..	..	..	250
3. Constructing pipe culverts under public roads in connection with the distributary No. 6 Main Canal.	1,000	..	..	..	1,000
4. Widening the Paraj road bridge in reach No. 1 of the Main Canal.	1,613	..	..	..	1,613
5. Constructing a syphon aqueduct at chainage 70,250′ of branch canal.	10,000	..	..	..	10,000
6. Installation of 6 rain gauges in the Damodar Canal area	954	..	..	..	954
7. Constructing 6 khalasis' sheds on the distributaries of the Branch Canal.	5,934	..	..	..	5,934
8. Construction of 8 khalasis' sheds on the distributary No. 6 System of the Main Canal.	7,296	..	..	..	7,296
9. Constructing 55 pipe culverts under public roads in connection with the distributary No. 6 System of the Main Canal.	7,525	..	..	..	7,525
10. Installation of a lightning conductor to the combined Zilladar's and overseer's quarters and office on the distributary No. 6 of the Main Canal at Balgona.	150	..	..	..	150
11. Installation of a lightning conductor to the combined Zilladar's quarters and office in connection with the Branch Canal at Bonpas.	150	..	..	..	150
12. Remodelling the roadway of the weir No. 5 of the Main Canal for passing a 10-ton roller.	3,600	..	..	..	3,600
13. Remodelling the roadway of the weir No. 2 of the Main Canal for passing a 10-ton roller.	3,600	..	..	..	3,600
14. Constructing a stop dam at the off-take of the distributary No. 1A of the Branch Canal.	297	..	..	..	297
15. Providing a cart bridge to the existing regulator at chainage 11,470′ of the distributary No. 8A of the Branch Canal.	465	..	..	..	465
16. Constructing a permanent pipe outlet at chainage 63,328′ of the Main Canal (Reach No. 6 Left bank).	355	..	..	..	355
17. Constructing a drainage cut in Mouza Narayanpur in connection with the Main Canal, Reach No. 1.	200	..	..	..	200
18. Construction of a minor channel from chainage 14,450′ (right) of the Distributary No. 6 of the Branch Canal.	905	..	..	..	905
Works in progress.					
Extensions and improvements.					
Damodar Canal.					
1. Construction of 3 servants' quarters for the residence of the Executive Engineer, Damodar Canal Division at Burdwan.	950	..	950	950	..
2. Construction of a regulator at 50,300′ in reach No. 1 of the Main Canal to feed distributary Nos. 1, 2 and 2A of the Main Canal.	15,000	..	15,000	14,300	..
3. Fitting regulating boards at Banka Syphon of the Main Canal.	3,000	..	3,000	3,130	..
4. Regulators in distributaries	19,600	..	19,600	16,620	..
5. Construction of a diversion road from chainage 36,627′ to 37,612′-6″ of the distributary No. 1 of the Branch Canal.	300	..	..	..	300

Description of works.	Sanctioned estimate.	Expenditure to end of 1936-37.	Grant in 1937-38.	Probable expenditure in 1937-38.	Estimated expenditure in 1938-39.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Eden Canal—Extension and Improvement	..	..	..	..	..
Bakreswar Canal—Extension and Improvement ..	..	..	2,600	1,000	1,000
Total XVIIA—(Productive)	83,468	..	41,150	36,000	45,918
XVIIA—(Unproductive).					
MIDNAPORE CANAL.					
Extension and Improvement.					
Nil.					
XVII B— (Unproductive).					
HIJILI TIDAL CANAL.					
Extension and Improvement.					
NEW WORKS.					
1. Constructing a pucca toll office at Peechaboni ..	1,474	..	..	..	1,400
Works in progress.					
1. Construction of a sluice at Kalinagore	38,557	415	..	900	..
CALCUTTA AND EASTERN CANALS.					
Extension and Improvement.					
Works in progress.					
Reconstruction of the—					
(1) Barrackpore bridge	3,66,500	..	66,000	20,000	1,20,000
(2) Tollygunge bridge	1,56,500	89,749	30,000	39,100	10,000
(3) Ultadanga bridge over the New Cut Canal ..	1,21,475	95,690	..	..	..
(4) Alipore bridge	1,94,000	1,83,833	500	300	2,000
(5) Narkeldanga bridge	3,48,200	2,64,243	1,500	500	4,000
(6) Maniktola bridge	3,11,416	3,01,894	..	1,500	..
(7) Beliaghatta bridge	2,94,680	2,69,287	1,500	500	1,500
(8) Chitpur bridge	1,32,000	1,01,125	500	100	500
SUNDERBANS STEAMER ROUTE.					
Extension and Improvement.					
Works in progress.					
. Embedding cash chest in Mollarhat Sectional Office ..	20	..	..	20	..
MADARIPUR BIL ROUTE.					
Extension and Improvement.					
1. Fixing a collapsible iron gate at Tentulia toll office ..	80	..	..	80	..
Total XVII B—Unproductive	19,64,902	13,44,236	1,00,000	63,000	1,39,400
18A.					
NEW WORKS.					
1. Excavation and repairs to Khairabani bundh and silt clearance of the channel from Aulia bund, district Midnapore.	3,500	..	..	..	2,500
2. Kalindi bund scheme in the district of Bankura ..	9,959	..	..	..	7,000
WORKS IN PROGRESS.					
1. Salbund weir in Bankura	64,248	50,556	10,000	2,000	8,000
Total 18A	77,707	50,556	10,000	2,000	17,500
MISCELLANEOUS EXPENDITURE—SURVEYS.					
NEW WORKS.					
1. New unforeseen surveys	..	..	500	..	500
2. Soil survey in connection with More Reservoir project	3,300	..	..	..	3,300
3. Irrigation schemes investigation contour survey ..	1,50,000	..	..	..	1,50,000
WORKS IN PROGRESS.					
1. Survey in progress	..	..	2,400	2,000	2,000
2. Contour survey in Central and Western Bengal ..	1,46,000	91,257	52,700	47,000	2,500
3. Engineering survey in connection with the Damodar-Hooghly flush irrigation scheme.	(a)	..	..	8,000	5,000
Total 18A—Miscellaneous ..	2,99,300	91,257	55,600	57,000	1,63,300

(a) The estimated cost for survey works in the sanctioned estimate amounting to Rs. 1,29,000 is Rs. 13,000.

Description of works. 1	Sanctioned estimate. 2	Expenditure to end of 1936-37. 3	Grant in 1937-38. 4	Probable expenditure in 1937-38. 5	Estimated expenditure in 1938-39. 6
	Rs.	Rs.	Rs.	Rs.	Rs.
18B—South-Western Circle.					
NEW WORKS.					
1. Ranju bund scheme, district Malda	3,893	..	..	..	2,000
2. Kinoo Sarkar's Jola scheme, district Pabna ..	⅓rd of 38,535 = 12,845	..	..	..	6,420
3. Improvement of the Bhaimara khal, district Nadia ..	15,960	..	..	..	8,000
4. Protection of the bank of the river Dharla at Kurigram, district Rangpur.	40,000	..	..	..	40,000
5. Government Embankment Work—Sinking a tube-well in the compound of the Seijberia Inspection bungalow.	1,522	..	..	..	1,522
6. Government Embankment—Extension and Improvement—Remodelling the Mohanpur Inspection bungalow.	1,894	..	..	..	800
WORKS IN PROGRESS.					
1. Fascine protection work at Kurigram	..	..	4,000	..	..
Southern Circle.					
1. Grand Trunk Canal (works only)	..	..	4,400	..	..
Extension and Improvement.					
1. Constructing a wooden bridge over Usti-Nainan Channel (Magrahat Drainage scheme).	1,100	..	..	1,000	..
Total 18B	77,214	..	8,400	1,000	58,742
18B—Miscellaneous Expenditure—Surveys.					
New surveys	..	..	14,600	21,000	(*a*) 5,850
Survey in progress	..	..	4,400		(*b*) 19,400
18B—Miscellaneous	..	..	19,000	21,000	25,250
19B.					
WORKS IN PROGRESS.					
Demarcation of Government land along Tolly's Nala ..	..	..	4,000	4,000	..
68-A.					
WORKS IN PROGRESS.					
Damodar Canal Works	63,41,638	73,21,260	1,53,400	59,000	23,000
Damodar Canal Works—Extraordinary replacement ..	11,45,441	9,48,405	2,06,000	1,77,000	4,000

	Rs.
(*a*) New unforeseen surveys	4,000 (Rs. 2,000 for each circle
Survey of the river Hooghly between Kalna and Swarupganj by the Port Commissioner, Calcutta	1,850
Total ..	5,850

(*b*) Includes Rs. 10,000 for gauge and hydraulic observation.

APPENDIX B.

List of Original Works.

Communications and Works.

1938-39.

[The figures are in thousands of rupees.]

Description of works.	Sanctioned Estimate.		Expenditure to 31st March 1937.		Budget provision, 1937-38.		Probable expenditure in 1937-38.		Estimated expenditure in 1938-39.	
	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8	9	10	11
BUILDING.										
Land Revenue.										
Works-in-progress.										
Construction of a record room for the Settlement office, Dinajpur.	58	..	35	..	7	..	18	..	..	..
Total ..	58	..	35	..	7	..	18	..	..	..
Excise.										
Minor works	..	..	..	..	10	..	10	..	10	..
New works.										
Construction of a new liquor ware-house at Siliguri.	14	..	..	..	..	..	..	..	14	..
Construction of quarters for the Sub-Inspector of Excise and Salt and barracks for the petty officers and peons of the Kakdwip Circle, 24-Parganas.	7	..	..	..	..	..	..	..	7	..
Total—New Works ..	21	..	..	..	..	..	..	..	21	..
Total (Excise) ..	21	..	..	..	10	..	10	..	31	..
Registration.										
Works-in-progress.										
Extension of the Sadar Registration office Record Room at Comilla.	14	..	..	..	6	..	2	..	12	..
Extension of the Sadar Registration office building at Alipore.	25	..	19	..	..	..	3	..	..	..
Minor works	..	..	..	..	20	..	20	..	20	..
Total—Works-in-progress	39	..	19	..	26	..	25	..	32	..
New Works.										
Type plan building for office and quarters of Sub-Registrar, Morrelganj.	20	..	..	..	..	..	..	..	2	..
Type plan building for office and quarters of Sub-Registrar, Rampal, Khulna.	16	..	..	..	..	..	..	..	8	..
Type plan building for office and quarters of Sub-Registrar, Lalbag, Murshidabad.	14	..	..	..	..	..	..	..	12	..
Type plan building for office and quarters of Sub-Registrar, Vishnupur.	11	..	..	..	..	..	..	..	10	..
Extension of the Record Room of Mymensingh Sadar Registration office.	13	..	..	..	..	..	..	..	13	..
Type plan building for office and quarters for the Sub-Registrar, Bhanga.	16	..	..	..	..	..	..	..	2	..
Construction of a building for the combined office of two Sub-Registrars of Jamalpur in Mymensingh.	13	..	..	..	..	..	..	..	5	..
Construction of Sub-Registrar's quarters, Srinagar.	17	..	..	..	..	..	..	..	10	..
Construction of a separate Record Room, Bogra.	24	..	..	..	..	..	..	..	24	..
Quarters for Sub-Registrar, Alipur-Duars.	12	..	..	..	..	..	..	..	11	..
Total—New Works ..	1,56	..	..	..	..	..	..	..	97	..
Total—(Registration) ..	1,95	..	19	..	26	..	25	..	1,29	..

Description of works.	Sanctioned Estimate.		Expenditure to 31st March 1937.		Budget provision, 1937-38.		Probable expenditure in 1937-38.		Estimated expenditure in 1938-39.	
	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8	9	10	11
General Administration.										
Heads of Provinces—Residences of Heads of Provinces.										
Reserve for minor works in connection with Government Houses.	..	..	..	..	..	25	..	25	..	31
Minor works for Barrackpore Government House.	..	..	..	..	..	3	..	3	..	3
Reserve for minor works—Secretariat, Writers' Buildings.	..	..	..	..	2	..	4	..	2	..
Works-in-progress.										
Works in connection with the removal of the headquarters of the Noakhali subdivision to Maijdi in the district of Noakhali.	(*a*)	..	..	..	1,75	..	25	..	1,50	..
Construction of a building in the Army Clothing Site at Alipore for accommodation of several permanent offices.	5,33	..	20	..	3,50	..	2,50	..	1,50	..
Construction of a residence for the Collector of Rangpur.	60	..	4	..	60	..	24	..	33	
Temporary office accommodation in the compound of the Bengal Legislative Assembly.	34	..	..	..	..	..	34	..	..	..
Additions and alterations to the existing Council Chamber Buildings, Calcutta.	55	..	47	..	..	..	4	..	..	..
Construction of a new subdivisional headquarters at Madaripur.	5,40	..	..	..	1,00	..	56	..	1,60	..
Establishment of a landing ground for Ambulance Aeroplane at Mymensingh.	26	..	5	..	..	..	..	..	20	..
Purchase of land and buildings of the Church of Nazarin Indian Mission for accommodation of Kishoreganj subdivisional office.	15	..	..	..	..	..	15	..	..	..
Electric installation in the Magistrate's Court, etc., at Mymensingh.	17	..	..	..	10	..	10	..	2	..
Construction of Sub-Treasury buildings at Bongaon.	10	..	..	..	3	..	3	..	5	..
Construction of Sub-Treasury buildings at Bagerhat.	9	..	..	..	2	..	2	..	6	..
Construction of Sub-Treasury building at Pirojpur.	26	..	..	..	5	..	2	..	16	..
Construction of Sub-Treasury buildings at Contai.	13	..	..	..	3	..	3	..	10	..
Construction of Sub-Treasury buildings at Balurghat.	14	..	..	..	3	..	3	..	11	..
Construction of Sub-Treasury buildings at Thakurgaon.	15	..	..	..	3	..	3	..	11	..
Construction of Sub-Treasury buildings at Naogaon.	14	..	..	..	4	..	4	..	10	..
Construction of Subdivisional Court buildings with outhouses at Kalimpong.	(*b*)	..	..	..	20	..	2	..	62	..
Reserve for minor works grant of the Commissioners of Divisions.	..	..	..	..	70	2	70	2	70	2
Total—Works-in-progress	13,81	..	76	..	8,10	30	5,14	30	7,18	36

(*a*) Main estimate is under preparation.

(*b*) Rough cost Rs. 63,900.

Description of works.	Sanctioned Estimate.		Expenditure to 31st March 1937.		Budget provision, 1937-38.		Probable expenditure in 1937-38.		Estimated expenditure in 1938-39.	
	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8	9	10	11
General Administration—*concld.*										
New Works.										
Construction of a building to house Legislative Council (Upper House).	(*b*) 1,00	..	..	..	..	..	..	..	1,00	..
New Sub-treasury Building, Diamond Harbour.	18	..	..	..	..	..	..	..	10	..
Residence of Subdivisional Officer, Bagerhat, Khulna.	18	..	..	..	..	..	..	..	8	..
Subdivisional Officer's Court building, Rampurhat.	13	..	..	..	..	..	..	..	8	..
Court rooms at Katwa ..	13	..	..	..	..	..	..	..	8	..
Subdivisional Court, Asansol	13	..	..	..	..	..	..	..	12	..
Racks in record room, Bankura Collectorate.	18	..	..	..	..	..	..	..	18	..
Residence for Subdivisional Officer, Jamalpur.	22	..	..	..	..	..	..	..	8	..
Subdivisional Court building, Narayanganj.	36	..	..	..	..	..	..	..	20	..
Extension of Mymensingh Collectorate building for accommodation of Police Office.	44	..	..	..	..	..	..	..	30	..
Sub-treasury, strong room and guard room, Tangail.	15	..	..	..	..	..	..	..	6	..
Circuit House at Pabna ..	41	..	..	..	..	..	..	..	38	..
Subdivisional Court building, Balurghat.	20	..	..	..	..	..	..	..	20	..
Subdivisional Court building, Brahmanbaria.	33	..	..	..	..	..	..	..	22	..
Sub-treasury guard's barrack, Brahmanbaria.	20	..	..	..	..	..	..	..	14	..
Sub-treasury building, Rangamati.	..	13	..	..	..	..	..	..	..	11
Treasury building, Comilla	42	..	..	..	..	..	..	..	39	..
Additional minor works grant of Commissioners.	..	..	..	..	..	..	..	..	128	..
Additional minor works grant, Chittagong Hill Tracts.	..	..	..	..	..	..	..	..	..	8
Total, New Works ..	4,66	13	..	..	..	..	..	..	4,89	19
Total (General Administration).	18,47	13	76	..	8,10	30	5,14	30	12,07	55
Administration of Justice.										
Works-in-progress.										
Additions to and alterations in the Police Court buildings at No. 2, Bankshall Street, Calcutta.	54	..	45	..	6	..	4	..	2	..
Construction of a record room at Howrah owing to the creation of a separate Judgeship.	(*a*) 33	..	..	..	10	..	..	..	..	..
Construction of Courts for 3 Munsifs at Netrakona.	53	..	..	..	8	..	8	..	44	..
Construction of a pucca Civil Court building at Feni.	34	..	..	..	10	..	6	..	28	..
Installation of electric lights and fans in the Double Munsifi with record room at Jalpaiguri.	2	..	..	..	2	..	2	..	..	..
Installation of electric lights and fans in the Sessions Court at Jalpaiguri.	1	..	..	..	1	..	1	..	..	..
Reserve for minor works—District Courts.	..	..	..	..	50	..	50	..	50	..
Provision of lifts in the High Court.	30	..	..	..	30	..	26	..	..	..
Acquisition of land for the Government purposes by the Judicial Department.	3,43	..	..	..	3,40	..	3,43	..	..	..
Carried over ..	5,50	..	45	..	4,57	..	4,40	..	1,24	..

(*a*) This project will be abandoned as a bigger project for the construction of Civil Court buildings at Howrah at a cost of Rs. 3,08,600 is in contemplation.
(*b*) Estimate is under preparation.

Description of works.	Sanctioned Estimate.		Expenditure to 31st March 1937.		Budget provision, 1937-38.		Probable expenditure in 1937-38.		Estimated expenditure in 1938-39.	
	Voted.	Charged	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8	9	10	11
Brought forward ..	5,50	..	45	..	4,57	..	4,40	..	1,24	..
Administration of Justice— *concld.*										
Works-in-progress.										
Improvements of servants' quarters, High Court, Calcutta.	1	..	..	..	1	..	1	..	..	..
Construction of a lavatory in the High Court Building.	1	..	..	..	1	..	1	..	..	..
Installation of steel racks in the Original Side of the High Court.	4	..	..	..	4	..	4	..	..	..
Reserve for minor works—High Court.	..	..	..	..	4	..	4	..	4	..
Total, Works-in-progress	5,56	..	45	..	4,67	..	4,50	..	1,28	..
New Works.										
Construction of a Munsif's residence at Meherpur.	14	..	..	..	..	..	..	..	8	..
Additions to and alterations in the double Munsifi at Katwa.	20	..	..	..	..	..	..	..	15	..
Double storied Court building for four Sessions Judges, Barisal.	72	..	..	..	..	..	..	..	15	..
Additional Munsif's Court and office, Bhola.	42	..	..	..	..	..	..	..	8	..
Additions and alterations to New Judge's Court, Mymensingh.	31	..	..	..	..	..	..	..	20	..
Double Munsifi, Iswarganj	43	..	..	..	..	..	..	..	20	..
Munsif's Court, Patiya ..	15	..	..	..	..	..	..	..	12	..
Munsif's residence, North Raojan.	10	..	..	..	..	..	..	..	9	..
Double Munsifi, Lakhimpur	16	..	..	..	..	..	..	..	11	..
Munsif's residence, South Raojan.	12	..	..	..	..	..	..	..	10	..
Total, New Works ..	2,75	..	..	..	..	..	..	..	1,28	..
Total (Administration of Justice).	8,31	..	45	..	4,67	..	4,50	..	2,56	..
Jails and Convict Settlements.										
Works-in-progress.										
Construction of a new Central Jail at Dum Dum and conversion of the Ammunition Factory at Dum Dum to accommodate the Eastern Frontier Rifles.	9,12	..	2,46	..	4,35	..	5,23	..	2,00	..
Additional works in the Mymensingh Jail.	14	..	..	..	..	..	1	..	..	..
Construction of 41 cells for the dangerous class of Division II prisoners in the Central, Jail, Dacca.	40	..	36	..	..	..	..	..	..	..
Replacement of the wooden palisading by iron palisading attached to Midnapore Central Jail.	13	..	..	..	13	..	10	..	..	..
Construction of male and female warders' barracks in Chittagong Jail.	14	..	..	..	8	..	5	..	9	..
Re-construction of portion of the Perimeter wall of Rajshahi Central Jail.	50	..	36	..	..	..	10	..	..	..
Reserve for minor works—Jails.	..	..	..	..	50	..	51	..	50	..
Total, Works-in-progress	10,43	..	3,18	..	5,06	..	6,00	..	2,59	..

Description of works.	Sanctioned Estimate.		Expenditure to 31st March 1937.		Budget provision, 1937-38.		Probable expenditure in 1937-38.		Estimated expenditure in 1938-39.	
	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8	9	10	11
Jails and Convict Settlements—*concld.*										
New Works.										
Construction of seven family quarters for the head warders of the Presidency Jail.	28	..	..	..	..	..	..	..	15	..
Additional works in Mymensingh Jail.	10	..	..	..	..	..	..	..	10	..
Construction of a hospital in the Pabna Jail.	18	..	..	..	..	..	..	..	17	..
Construction of latrines and urinals for the boys of the Reformatory and Industrial Schools, Alipore, and provision of sanitary fittings in the attached hospital.	15	..	..	..	..	..	..	..	12	..
Total, New Works ..	71	..	..	..	..	..	..	..	54	..
Total (Jails and Convict Settlements).	11,14	..	3,18	..	5,06	..	6,00	..	3,13	..
Police.										
Works-in-progress.										
Construction of a double storied barrack in the new Reserve Police Lines, Comilla.	49	..	..	..	..	..	1	..	..	..
Construction of certain buildings in the New Reserve Police Lines at Comilla.	45	..	..	..	40	..	15	..	30	..
Construction of Beliaghata Police Section House, Calcutta.	2,03	..	1,60	..	..	..	2	..	..	..
Additions to and alterations in the Old Jorabagan court buildings for accommodation of certain Police staff in Calcutta.	47	..	15	..	25	..	30	..	..	..
Construction of a hospital building with outhouses in the Reserve Police Lines at Comilla.	36	..	24	..	8	..	4	..	8	..
Construction of a barrack for accommodation of the married gurkhas in the Rangpur Armed Police.	15	..	..	..	14	..	6	..	9	..
Purchase of the District Board's bungalow for the accommodation of the Additional Superintendent of Police, Midnapur.	13	..	..	..	13	..	13	..	..	..
Construction of a residence for the Superintendent of Police at Jalpaiguri.	25	..	11	..	..	..	13	..	..	..
Sanitary fittings and septic tank for Superintendent of Police's residence at Jalpaiguri.	(A) 4	..	..	..	..	..	..	..	4	..
Reserve for minor works—Calcutta Police.	..	..	..	..	15	..	15	..	15	..
Reserve for minor works—Bengal Police.	..	..	..	..	60	1	60	1	59	1
Total, Works-in-progress ..	4,37	..	2,10	..	1,75	1	1,59	1	1,25	1
New Works.										
Construction of quarters for officers of Special Branch and Detective Department at Porabazar.	3,02	..	..	..	..	..	..	..	50	..
Construction of buildings for the New Reserve Police Lines at Comilla.	2,40	..	..	..	..	..	..	..	36	..
Construction of buildings for Mohanganj Police Station in the district of Mymensingh.	44	..	..	..	..	..	..	..	1	..
Adaptation of portion of the Mental Hospital for the accommodation of the Chowkbazar Section House, Dacca.	28	..	..	..	..	..	..	..	10	..
Total, New Works ..	6,14	..	..	..	..	..	..	..	97	..
Total (Police) ..	10,51	..	2,10	..	1,75	1	1,59	1	2,22	1

A—Not yet sanctioned.

Description of works.	Sanctioned Estimate.		Expenditure to 31st March 1937.		Budget provision, 1937-38.		Probable expenditure in 1937-38.		Estimated expenditure in 1938-39.	
	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8	9	10	11
Education-General.										
Works-in-progress.										
Construction of teacher's quarters for Rangamati High School.	..	10	..	..	..	10	..	6	..	2
Construction of quarters for Subdivisional Inspector of Schools, Rangamati.	..	8	..	..	..	8	..	5	..	2
Reserve for minor works	..	..	..	..	45	..	45	..	45	..
Total, Works-in-progress ..	..	18	..	..	45	18	45	11	45	4
New Works.										
Establishment of a "Purdah College for girls."	5,00	..	..	..	..	..	..	..	2,00	..
Installation of electric lights and fans at the Dacca Collegiate School.	15	..	..	..	..	..	..	..	15	..
Construction of a building for the accommodation of the junior classes of the Barisal Zilla School.	12	..	..	..	..	..	..	..	6	..
Adaptation of the Christ Church buildings for the accommodation of the Bethune College, Calcutta.	92	..	..	..	..	..	..	..	60	..
Lump provision for playgrounds in High Schools and High Madrassahs.	25	..	..	..	..	..	..	..	25	..
Construction of residential quarters for the new European Head Master of Rangamati Government High School.	..	10	..	..	..	..	..	..	..	10
Total, New Works ..	6,44	10	..	..	..	..	..	..	3,06	10
Total (Education-General)	6,44	28	..	..	45	18	45	11	3,51	14
Education—European and Anglo-Indian Education.										
Minor works in connection with the Victoria Boy's and Dow Hill Girls' School, Kurseong.	..	..	..	..	5	..	5	..	5	..
Total ..	..	..	..	..	5	..	5	..	5	..
Medical.										
Works-in-progress.										
Improvement to the Tuberculosis and Diphtheria Wards, Medical College Hospital, Calcutta.	15	..	4	..	4	..	7	..	..	..
Certain additions and alterations to the New Casualty Block, Medical College, Calcutta.	..	..	..	..	7	..	..	..	..	..
Construction of Civil Surgeon's residence at Barisal.	35	..	..	..	15	..	5	..	25	..
Construction of a dispensary building and sub-Assistant Surgeon's quarters at Bagdogra in the District of Darjeeling.	12	..	..	..	12	..	2	..	10	..
Levelling and dressing the lands south of Campbell Hospital and erection of wall.	12	..	..	..	3	..	3	..	9	..
Reserve for minor works—Medical.	..	..	..	..	33	2	33	2	33	2
Total, Works-in-progress ..	74	..	4	..	74	2	50	2	77	2

Description of works.	Sanctioned Estimate.		Expenditure to 31st March 1937.		Budget provision, 1937-38.		Probable expenditure in 1937-38.		Estimated expenditure in 1938-39.	
	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8	9	10	11
Medical—*concld.*										
New Works.										
Scheme for provision of adequate nursing in the Campbell Hospital (Building portion).	2,86	..	..	..	..	..	..	..	2,86	..
Climatic Sanitarium for Tuberculosis (Buildings).	1,00	..	..	..	..	..	..	..	1,00	..
Construction of a filtered water reservoir for the Eden Hospital Extension, Medical College Hospital, Calcutta.	13	..	..	..	..	..	..	..	13	..
Additions to and alterations in the Mitford Hospital, Dacca, and alterations to the surface drain round the Deputy Superintendents' quarters, Mitford Hospital, Dacca.	13	..	..	..	..	..	..	..	12	..
Additions and alterations to the present out-patients department of the Mitford Hospital, Dacca.	12	..	..	..	..	..	..	..	8	..
Total, New Works ..	4,24	..	..	..	..	..	..	..	4,19	..
Total (Medical) ..	4,98	..	4	..	74	2	50	2	4,96	2
Agriculture.										
Works-in-progress.										
Construction of an Agricultural Institute at Daulatpur in the district of Khulna.	2,25	..	..	..	1,50	..	1,70	..	25	..
Establishment of dairy farm at Dacca.	50	..	..	..	10	..	10	..	40	..
Construction of additional laboratory buildings in Dacca Farm.	48	..	..	..	10	..	8	..	40	..
Reserve for minor works ..	..	..	..	..	20	..	20	..	20	..
Total, Works in progress ..	3,23	..	..	..	1,90	..	2,08	..	1,25	..
New Works.										
Establishment of an Agricultural Institute at Dacca.	4,71	..	..	..	..	..	..	..	1,50	..
Establishment of a District Agricultural Farm at Midnapore.	39	..	..	..	..	..	..	..	39	..
Total, New Works ..	5,10	..	..	..	..	..	..	..	1,89	..
Total (Agriculture) ..	8,33	..	..	..	1,90	..	2,08	..	3,14	..
Industries.										
Works-in-progress.										
Installation of a laboratory equipment and fitting at the Government Weaving Institute, Serampore.	5	..	..	..	5	..	5	..	..	..
Minor works	..	..	..	..	12	..	12	..	12	..
Total, Works in progress ..	5	..	..	..	17	..	17	..	12	..
New Works.										
Opening of windows and ventilators in the workshop building attached to the Government Weaving Institute, Serampore.	4	..	..	..	..	..	..	..	4	..
Total, New Works ..	4	..	..	..	..	..	..	..	4	..
Total (Industries) ..	9	..	..		17	..	17	..	16	..
Miscellaneous Departments.										
General Reserve ..	..	..	..	..	12	..	8	..	12	..

Description of works.	Sanctioned Estimate.		Expenditure to 31st March 1937.		Budget provision, 1937-38.		Probable expenditure in 1937-38.		Estimated expenditure in 1938-39.	
	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8	9	10	11
Civil Works.										
Works-in-progress.										
Installation of electric lights and fans in Government buildings at Comilla.	3	..	..	..	3	..	1	..	..	..
Installation of electric lights and fans in Government buildings at Jalpaiguri.	6	..	..	..	6	..	6	..	..	..
Electricfication of the Medical School at Jalpaiguri.	7	..	..	..	7	..	7	..	..	..
Electricfication of Government buildings in certain districts.	1,50	..	..	..	45	..	45	..	1,05	..
Reserve for minor works ..	..	..	..	..	27	..	27	..	27	..
Total, Works in progress ..	1,66	..	..	..	88	..	86	..	1,32	..
New works.										
Lump provision for remunerative residential projects.	100	..	..	..	..	..	..	..	100	..
Total (Civil Works) ..	2,66	..	..	..	88	..	86	..	2,32	..
Expenses out of the grant from the Central Government for economic development and improvement of rural areas—Agricultural Institute at Daulatpur.	..	..	..	..	..	..	..	..	30	..
Total ..	73,67	41	7,07	..	24,32	51	21,95	44	36,14	72
Original Works—Communications.										
Arboriculture operations on some of the roads in the Duars of the Jalpaiguri district.	2,21	..	1,76	..	5	..	5	..	5	..
Construction of roadways and footpath on the Chandmari Road, Howrah.	73	..	35	..	38	..	38	..	..	..
Siliguri drainage scheme ..	(a) 22	..	..	..	15	..	15	..	7	..
Amount payable by the Calcutta Improvement Trust to the Port Commissioners for compensation for resumption of Strand Bank Land,	..	..	..	..	..	..	2,66	..	..	..
Reserve for minor works	..	..	..	..	33	..	33	..	33	..
Total ..	3,16	..	2,11	..	91	..	3,57	..	45	..
Road Development Funds Works to be carried out by the Department of Communications and Works.										
Reconstruction of the Ghoshpara Road in the district of 24-Parganas.	4,64	..	4,38	..	24	..	24	..	..	..
Improvement to the Calcutta-Jessore Road from Barasat to the boundary of the 24-Parganas district (2nd five year's programme).	4,89	..	4,11	} ..	1,41	..	1,50	..	20	..
Improving the Calcutta-Jessore Road from miles 32 furlong and 6·2 feet, i.e., from the boundary of the 24-Parganas district to Gaighata.	1,64	..	61	}						
Pabna-Ishurdi Road (including construction of a bridge over the Ishamati river on the Pabna-Ishurdi Road).	8,58	..	7,85	..	1,49	..	69	..	59	..
Constructing Jhikargacha bridge on the Jessore Road.	(b)81	..	..	..	50	..	..	..	50	..
Carried over ..	20,56	..	16,95	..	3,64	..	2,43	..	1,29	..

(a) Amount of modified estimate.
(b) Rough cost.

Description of works.	Sanctioned Estimate.		Expenditure to 31st March 1937.		Budget provision, 1937-38.		Probable expenditure in 1937-38.		Estimated expenditure in 1938-39.	
	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8	9	10	11
Brought forward ..	20,56	..	16,95	..	3,64	..	2,43	..	1,29	..
Road Development Works to be carried by the Department of Communications and Works.										
Laying 2" carpet on the 13th, 14th and 15th mile of the Diamond Harbour Road.	49	..	24	..	..	..	26	..	..	..
Improvement to the Grand Trunk Road—Constructing bridge over the Kunti river. †	60	..	2	..	40	..	40	..	28	..
Improving a portion of the Grand Trunk Road South from Telkalghat Road to the Tramway terminus, Shibpur.	34	..	33	..	6	..	1	..	..	..
Special tools and plant required for the construction of Bagrakote-Sevoke Road.	38	..	3	..	18	..	20	..	10	..
Construction of road from Bagrakote to Sevoke including construction of a bridge over the Teesta river.	8,90	..	1,48	..	3,50	..	2,50	..	6,50	..
Comilla-Mainamati Barkanta-Daudkandi Road —Improvement of the portion from Barkanta to Daudkandi Road about 18 miles.	4,86	..	22	..	1,50	..	59	..	1,50	..
Diversion of Grand Trunk Road in the 13th mile near Hastings Jute Mill.	91	..	..	..	74	..	74	..	16	..
Diversion of Grand Trunk Road near Hooghly.	1,17	..	..	..	20	..	30	..	50	..
Construction of Saraswati bridge on Grand Trunk Road.	(*a*) ..	..	..	..	5	..	..	..	20	..
Laying 2" carpet (pitch and tar grout) over the painted surface of the 9th to 16th mile (excepting 13th mile) of Calcutta-Jessore Road.	85	..	18	..	..	..	33	..	33	..
Improvements to Calcutta-Jessore Road.	5,01	..	4,96	..	..	..	1	..	..	..
Surveying the site of the Torsa Bridge in the Jalpaiguri Division.	1	..	..	..	..	..	1	..	..	..
Burge Bridge over the Cossye River in the district of Midnapore.	8,30	..	..	..	..	..	15	..	1,50	..
Survey works in connection with Dacca Aricha Road.	1	..	..	..	..	..	1	..	..	..
Total ..	52,39	..	24,41	..	10,27	..	7,94	..	12,36	..
Total Communications ..	55,55	..	26,52	..	11,18	..	11,51	..	12,81	..
Road Development Fund Works to be carried out by lacal bodies or by the Communications and Works Department on their behalf.	..	..	..	..	..	..	..	..	..	..
Grants-in-aid.										
Burdwan-Arambagh Road $4\frac{3}{8}$th mile to 10th mile post. (1st five year's programme).	5,74	..	1,05	..	1,65	..	1,50	..	1,43	..
Improving the Chittagong-Aracan Trunk Road.	5,00	..	..	..	80	..	..	..	70	..
Construction of a bridge at Kalarpole over the Shikalbaha channel in the district of Chittagong.	1,00	..	36	..	40	..	30	..	34	..
Carried over ..	11,74	..	1,41	..	2,85	..	1,80	..	2,47	..

† Rough cost.
(*a*) Detailed estimate not yet sanctioned.

Description of works.	Sanctioned Estimate.		Expenditure to 31st March 1937.		Budget provision, 1937-38.		Probable expenditure in 1937-38.		Estimated expenditure in 1938-39.	
	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5	6	7	8	9	10	11
Brought forward ..	11,74	..	1,41	..	2,85	..	1,80	..	2,47	..
Grants-in-aid—concld.										
Construction of Tankabati bridge on the Chittagong-Aracan Road including manufacture of bricks.	82	..	..	..	20	..	10	..	72	..
Construction of bridge over the Dalu on the Chittagong-Aracan Road.	85	..	..	..	20	..	10	..	74	..
Dacca-Narayanganj Road (1st five year's programme).	5,32	..	4,91	..	47	..	49	..	..	..
Magura-Jhenidah Road (Supplementary works necessitated by the flood of 1935).	3,05	..	..	..	2,23	..	2,00	..	1,00	..
Ranaghat-Jaguli Road (1st five year's programme).	4,07	..	89	..	2,00	..	1,30	..	1,67	..
Preliminary investigation work necessary in connection with the proposed construction of two major bridges at Kalihati and Pauli on the Mymensingh Tangail Road between Kalihati and Tangail.	1	..	..	..	..	..	1	..	..	..
Satkhira-Navaran Road (2nd five year's programme).	6,43	..	32	..	1,00	..	1,10	..	1,50	..
Burdwan-Arambagh Road 10th to 22nd mile post (2nd five year's programme).	5,00	..	7	..	75	..	67	..	2,00	..
Construction of a bridge over the Damodar river on the Burdwan-Arambagh Road.	(*b*)	..	..	..	1,00	..	50	..	40	..
Magura-Jhenidah Road (2nd five year's programme).	3,75	..	..	..	50	..	..	..	50	..
Tangail-Mymensingh Road (2nd five year's programme).	(*a*) 5,00	..	..	..	50	..	32	..	2,00	..
Extension of the Pabna-Issurdi Road from Radhanagar ferry to the approach road to the Civil Court building, Pabna.	(*b*)	..	..	..	..	..	..	..	45	..
Total ..	46,04	..	7,60	..	11,70	..	8,39	..	13,45	..
BUILDINGS.										
Stationery and Printing.										
Reserve for minor works—Chetla Press.	..	..	..	..	1	..	1	..	1	..

(*a*) Rough cost.
(*b*) Main estimate is under preparation.

Appendix C.

Receipts in England.

[The figures are in thousands of rupees.]

Major head.	Budget Estimate, 1937-38.	Revised Estimate, 1937-38.	Budget Estimate, 1938-39
	Rs.	Rs.	Rs.
VII—Land Revenue	..	7	..
XLV—Stationery and Printing	1	1	1
Total ..	1	8	1

Appendix C.

Charges in England.

[The figures are in thousands of rupees.]

Major Head.	Budget Estimate, 1937-38.			Revised Estimate, 1937-38.			Budget Estimate 1938-39.		
	Voted.	Charged.	Total.	Voted.	Charged.	Total.	Voted.	Charged.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7—Land Revenue	29	9	38	25	7	32	11	13	24
8—Provincial Excise	8	5	13	1	5	6	9	5	14
10—Forest	..	71	71	..	68	68	..	70	70
18—Other Revenue expenditure financed from Ordinary Revenues.	6	68	74	..	61	61	7	77	84
25—General Administration	1,22	5,84	7,06	1,15	6,03	7,18	1,34	5,14	6,48
27—Administration of Justice	11	2,71	2,82	14	2,60	2,74	28	2,57	2,85
28—Jails and Convict Settlements ..	8	10	18	5	15	20	5	9	14
29—Police	20	3,86	4,06	21	3,43	3,64	20	3,49	3,69
30—Ports and Pilotage	9	1	10	6	2	8	5	..	5
37—Education—General	69	91	1,60	51	49	1,00	1,09	83	1,92
37—Education—Anglo-Indian and European	20	5	25	17	..	17	18	..	18
38—Medical	36	1,70	2,06	31	1,85	2,16	33	1,76	2,09
39—Public Health	16	7	23	13	8	21	15	10	25
40—Agriculture	19	31	50	18	12	30	1	18	19
41—Veterinary	1	27	28	1	21	22	1	19	20
43—Industries—Industries	9	25	34	4	18	22	..	..	..
43—Industries—Cinchona							12	22	34
47—Miscellaneous Departments ..	89	8	97	75	5	80	74	5	79
50—Civil Works	28	54	82	36	62	98	18	67	85
55—Superannuation allowances and pensions	2,13	20,80	22,93	2,27	20,80	23,07	2,36	21,68	24,04
56—Stationery and Printing	30	..	30	22	..	22	22	4	26
83—Payment of commuted value of pensions	5	30	35	5	30	35	5	30	35
Total ..	7,48	39,33	46,81	6,87	38,34	45,21	7,63	38,96	46,59

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FIRST EDITION

GOVERNMENT OF MADRAS

DEMANDS FOR GRANTS

AND

DETAILED BUDGET ESTIMATES

FOR THE YEAR

1938-1939

MADRAS
PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRESS

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1938

DEMANDS FOR GRANTS FOR EXPENDITURE IN 1938–1939.

Introductory Note.

[Note.—The Annual Financial Statement referred to in paragraph 2 of the following note will be circulated to the members of the Legislature separately.]

Under section 79 (1) of the Government of India Act, 1935, so much of the estimates of expenditure as relates to expenditure declared to be charged on the revenues of the Province by section 78 (3) and other provisions of the Act shall not be submitted to the vote of the Legislative Assembly. This does not, however, prevent the discussion in the Legislature of those estimates other than estimates relating to the salary and allowances of the Governor and other expenditure relating to his office for which provision is required to be made by Order-in-Council.

Under section 79 (2), so much of the estimates of expenditure as relates to other expenditure shall be submitted, in the form of demands for grants, to the Legislative Assembly, and the Legislative Assembly shall have power to assent or to refuse to assent to any demand, or to assent to a demand subject to a reduction of the amount specified therein.

2. This volume contains the demands for grants relating to estimates of expenditure in 1938–1939. The estimates of expenditure charged on the revenues are also given in this volume under the appropriate heads, and the figures and details representing them in the detailed estimates are printed in italics. For purposes of classification of expenditure in the accounts, the main unit is the major head, e.g., 7. Land Revenue, 8. Provincial Excise, etc. The figures in the Annual Financial Statement **B** are by such major heads. A demand is ordinarily proposed for each major head of account; but for various reasons it is not always convenient to have a demand for grant in respect of each major head. For instance, the major head ' 25. General Administration ' is too unwieldy and heterogenous to be included in a single demand, and three demands have been proposed in respect of this head:

VIII. Heads of Provinces, Ministers and Headquarters staff.

IX. Legislative Bodies.

X. District Administration and Miscellaneous.

Again, a single demand has been proposed for expenditure on Revenue account connected with electric schemes, though the expenditure appears under two different major heads:

36. Scientific departments—Hydro-electric Survey.

XL. Receipts from electric schemes—Working expenses.

Separate demands have been proposed for expenditure on Revenue account and for Capital expenditure relating to the same department. Thus, while the working expenses of electric schemes are included in Demand XIV, the capital outlay on these schemes is shown under Demand XXXIII.

Although the working expenses of irrigation works and electric schemes are taken in reduction of receipts in the Annual Financial Statement **A**, they are included in the Demands for Grants. A reconciliation of the total figures in the demands with those in the Annual Financial Statement **B** is given in the statement of Demands for Grants on page (v) *infra*.

3. The details of the demands for grants relating to expenditure on Civil Works and Irrigation, both on Revenue account and Capital account, are printed in two separate and distinct volumes which have been circulated to members of the Legislature along with this volume.

4. Each demand contains, first, a statement of the total amount required; then details by sub-heads under which the grant will be accounted for by the department or departments concerned; and lastly, a detailed estimate under each sub-head divided into items. Although the Legislative Assembly is at liberty to discuss any particular sub-head or item of a demand, the motion relating to the demand shall be by way of reduction of the total demand by a specified sum.

FINANCE DEPARTMENT,
FORT ST. GEORGE.

C. E. JONES,
Secretary to the Government of Madras.

DEMANDS FOR GRANTS FOR EXPENDITURE IN 1939-1940.

Introductory Note.

[Note.—The Annual Financial statement referred to in paragraphs 2 and 3 [illegible] circulated to the members of the Legislature [illegible].]

Under section 78 (1) of the Government of India Act, 1935, so much of the estimates of expenditure as relates to expenditure declared to be charged on the revenues of the Province by section 78 (3) (and other) shall not be submitted to the vote of the Legislative Assembly. This does not, however, prevent the discussion in the Legislature of those estimates other than estimates relating to the salary and allowances of the Governor and other expenditure relating to his office for which provision is required to be made by Order-in-Council.

Under section 79 (2), so much of the estimates of expenditure as relates to other expenditure shall be submitted in the form of demands for grants to the Legislative Assembly, and the Legislative Assembly shall have power to assent or to refuse to assent to any demand, or to assent to a demand subject to a reduction of the amount specified therein.

2. This volume contains the demands for grants relating to estimates of expenditure in 1939-1940. The estimates of expenditure charged on the revenues are also given in this volume under the appropriate heads, and the figures are shown in italics. The details representing them in the detailed estimates are printed in italics. For purposes of classification of expenditure in the accounts, the main unit is the major head, e.g., 7. Land Revenue, 8. Provincial Excise, etc. The figures in the Annual Financial Statement B are by such major heads. A demand is ordinarily proposed for each major head of account; but for various reasons it is not always convenient to have a demand for grant in respect of each major head. For instance, the major head "25. General Administration" is too unwieldy and heterogeneous to be included in a single demand, and three demands have been proposed in respect of this head:—

VIII. Heads of Provinces, Ministers and Headquarters Staff.

IX. Legislative Bodies.

X. District Administration and Miscellaneous.

Again, a single demand has been proposed for expenditure on Revenue account connected with electric schemes, though the expenditure appears under two different major heads:—

36. Scientific departments—Hydro-electric Survey.

XL. Receipts from electric schemes—Working expenses.

Separate demands have been proposed for expenditure on Revenue account and for Capital expenditure relating to the same services. Thus, while the working expenses of electric schemes are included in Demand XLV, the capital outlay on these schemes is shown under Demand XXXIII.

Although the working expenses of irrigation works and electric schemes are taken in reduction of receipts in the Annual Financial Statement A, the figures are included in the Demands for Grants. A reconciliation of the total figures in the demands with those in the Annual Financial Statement B is given in the statement of Demands for Grants on page [illegible].

3. The details of the demands for grants relating to expenditure on Civil Works and Irrigation, both on Revenue account and Capital account, are printed in two separate and distinct volumes which have been circulated to members of the Legislature along with this volume.

4. Each demand contains, first, a statement of the total amount required; then details by sub-heads under which the grant will be accounted for by the departments or departments concerned; and lastly, the details of the estimates under each sub-head divided into items. Although the Legislative Assembly is at liberty to discuss any particular sub-head or item in a demand, the motion relating to the demand shall be by way of reduction of the total demand by a specified sum.

FINANCE DEPARTMENT,
FORT ST. GEORGE.

C. T. [illegible]
Secretary to Government of Madras.

STATEMENT OF DEMANDS FOR GRANTS FOR 1938–1939

(AS PRESENTED TO THE LEGISLATIVE ASSEMBLY.)

Demand number. (1)	Service or Administration to which the demand relates. (2)	Head of account. (3)	Budget Estimate, 1938–1939. Charged. (4)	Budget Estimate, 1938–1939. Voted. (5)	Reference to pages in the Detailed Estimates. (6)
			RS.	RS.	
		A. Revenue Account.			
I	Land Revenue	7. Land Revenue	*84,100*	23,87,900	1–10
II	Provincial Excise ..	8. Provincial Excise	*1,51,600*	31,11,800	11–22
III	Stamps	9. Stamps	*2,900*	5,14,900	23–26
IV	Forest	10. Forest	*8,68,400*	32,19,100	27–43
V	Registration	11. Registration	..	29,76,100	44–48
VI	Motor Vehicles Acts ..	12. Charges on account of Motor Vehicles Acts	*45,47,500*	1,25,100	49–51
VII	Irrigation ..	XVII. Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—Working Expenses .. .. 17. Irrigation—Interest on works for which Capital Accounts are kept .. 18. Irrigation—Other Revenue Expenditure financed from Ordinary Revenues .. 19. Construction of Irrigation, Navigation, Embankment and Drainage Works	*80,92,200*	64,40,400	52–61
	Debt Charges ..	22. Interest on debt and other obligations	—*38,59,700*	..	62 64
		23. Appropriation for reduction or avoidance of debt ..	*8,59,800*	..	65
VIII	Heads of Provinces, Ministers and Headquarters Staff.	25. General Administration—Secretarial Staff of the Governor, Staff and Household of the Governor, Ministers, and Secretariat and Headquarters Establishments ..	*16,95,800*	18,75,100	66–100
IX	Legislative Bodies ..	25. General Administration—Legislative Bodies	..	7,40,200	101–105
X	District Administration and Miscellaneous.	13. Other Taxes and Duties .. 25. General Administration, District Administration and Miscellaneous	*15,36,700*	2,23,81,100	106–129

STATEMENT OF DEMANDS FOR GRANTS FOR 1938–1939—*cont.*

(AS PRESENTED TO THE LEGISLATIVE ASSEMBLY)—*cont.*

Demand number. (1)	Service or Administration to which the demand relates. (2)	Head of account. (3)	Budget Estimate, 1938–1939. Charged. (4)	Budget Estimate, 1938–1939. Voted. (5)	Reference to pages in the Detailed Estimates. (6)
			RS.	RS.	
		A. Revenue Account—*cont.*			
XI	Administration of Justice.	27. Administration of Justice ..	*19,41,800*	76,16,100	130–147
XII	Jails	28. Jails and Convict Settlements	*1,26,500*	22,62,900	148–161
XIII	Police	29. Police	*10,55,400*	1,50,83,400	162–188
XIV	Electricity ..	36. Scientific Departments—Hydro-Electric Survey .. XL. Receipts from Electric Schemes—Working Expenses. 51. Interest on Capital outlay on Electric Schemes ..	*18,79,300*	16,89,600	189–208
XV	Education ..	36. Scientific Departments—Provincial Museums and Donations to Scientific Societies 37. Education	*63,02,900*	1,99,49,400	209–252
XVI	Medical	38. Medical	*5,62,000*	92,27,100	253–286
XVII	Public Health ..	39. Public Health	*1,07,900*	37,89,100	287–301
XVIII	Agriculture	40. Agriculture	*1,27,100*	21,78,100	302–324
XIX	Veterinary	41. Veterinary	*54,100*	10,36,500	325–336
XX	Co-operative Credit ..	42. Co-operative Credit ..	*40,800*	14,19,300	337–341
XXI	Industries	43. Industries (excluding Fisheries)	*1,86,100*	19,41,200	342–362
XXII	Fisheries	43. Industries—Fisheries ..	..	5,90,100	363–372
XXIII	Miscellaneous Departments.	45. Broadcasting .. .. 47. Miscellaneous Departments..	*62,600*	21,66,800	373–392
XXIV	Civil Works—Works ..	50. Civil Works (excluding Grants-in-aid and Establishment and Tools and Plant) ..	*2,88,500*	43,81,900	393–396
XXV	Civil Works—Establishment and Tools and Plant.	50. Civil Works—Gross Establishment and Tools and Plant	(*a*) *9,42,200*	(*b*)35,10,000	397–402

(*a*) and (*b*) exclude Rs. 200 and Rs. 700 respectively to be met from the Famine Relief Fund.

STATEMENT OF DEMANDS FOR GRANTS FOR 1938–1939—*cont.*

(AS PRESENTED TO THE LEGISLATIVE ASSEMBLY)—*cont.*

Demand number.	Service or Administration to which the demand relates.	Head of account.	Budget Estimate, 1938–1939. Charged.	Budget Estimate, 1938–1939. Voted.	Reference to pages in the Detailed Estimates.
(1)	(2)	(3)	(4)	(5)	(6)
		A. Revenue Account—*cont.*	RS.	RS.	
XXVI	Civil Works—Grants-in-aid.	50. Civil Works—Grants-in-aid.	..	56,85,800	403–404
XXVII	Famine	54. Famine	..	‡ 100	405–406
XXVIII	Pensions	55. Superannuation allowances and pensions	*24,27,700*	71,74,400	407–410
XXIX	Stationery and Printing.	56. Stationery and Printing ..	*1,73,800*	19,83,100	411–422
XXX	Miscellaneous ..	57. Miscellaneous .. .. 63. Extraordinary Charges ..	*4,600*	4,42,800	423–426
		Total—A ..	**3,02,62,600**	**13,58,99,400**	
		B. Capital Outlay not charged to Revenue Account.			
XXXI	Capital Outlay on Irrigation.	68. Construction of Irrigation, Navigation, Embankment and Drainage Works ..	*3,600*	6,62,100	427–429
XXXII	Capital Outlay on Industrial Development.	72. Capital Outlay on Industrial Development ..	..	— 1,28,300 † + 100	430
XXXIII	Capital Outlay on Electric Schemes.	79. Capital Outlay on Electric Schemes	*23,400*	97,14,900	431–446
XXXIV	Capital Outlay on Civil Works.	81. Civil Works not charged to Revenue	..	13,17,000	447
XXXV	Commuted value of pensions.	83. Payments of commuted value of pensions	*1,40,000*	11,29,000	448
		Total—B ..	**1,67,000**	**1,26,94,800**	

(*a*) and (*b*) are made up of the following :—

	Budget Estimate, 1938–1939. Charged.	Budget Estimate, 1938–1939. Voted.	Reference to pages in the Detailed Estimates.
	RS.	RS.	
Expenditure from Statement B of the Annual Financial Statement.	*2,98,29,500*	12,99,79,200	
Add—			
(1) Provision for working expenses relating to Irrigation and Electric schemes included in Demands VII and XIV; but taken in reduction of gross revenue under the following Major heads :—			
(i) XVII. Irrigation, Navigation, etc., works	*2,76,400*	37,36,000	55
(ii) XL. Receipts from Electric Schemes.	*29,900*	17,46,900	196
(2) Provision for Public Works establishment and tools and plant charges included in Demand XXV on account of Capital works provided for under the following Major heads :—			
(i) 68. Construction of Irrigation, Navigation, etc., works ..	*41,400*	1,42,500	429
(ii) 81. Civil Works not charged to Revenue	*85,400*	2,94,800	447
Total ..	*3,02,62,600*	13,58,99,400	

‡ The *net* amount required being *nil*, a demand for a token sum of Rs. 100 is submitted for the vote of the Legislative Assembly.

† The amount required being a *minus* figure, a demand for a token sum of Rs. 100 is submitted for the vote of the Legislative Assembly.

STATEMENT OF DEMANDS FOR GRANTS FOR 1938-1939—*cont.*

(AS PRESENTED TO THE LEGISLATIVE ASSEMBLY)—*cont.*

Demand number. (1)	Service or Administration to which the demand relates. (2)	Head of account. (3)	Budget Estimate, 1938–1939. Charged. (4)	Budget Estimate, 1938–1939. Voted. (5)	Reference to pages in the Detailed Estimates. (6)
			RS.	RS.	
		C. Disbursement of Loans and Advances.			
XXXVI	Interest-free Advances ..	Advances repayable	..	9,62,000	449
XXXVII	Loans and Advances bearing Interest.	Loans to Municipalities, Port Funds, Cultivators, etc. ..	..	1,17,41,300	450–459
		Loans to Government Servants ..	..	14,000	
		Total—C ..	..	**1,27,17,300**	
		Grand Total ..	**3,04,29,600**	**16,13,11,500**	

DETAILED ESTIMATES OF DEMANDS FOR GRANTS

1661
122
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DEMAND I—LAND REVENUE.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1938–1939.

DEMAND FOR GRANT (VOTED) .. .. Rs. 23,87,900

Total of Sums Charged .. .. .. *Rs. 84,100*

7—LAND REVENUE.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
7. a. CHARGES OF ADMINISTRATION—								
a. TALUK ESTABLISHMENTS—								
A. PAY OF ESTABLISHMENTS ..	..	42,143	..	41,100	..	42,700	..	42,500
B. OTHER CHARGES ..	..	20,766	..	18,300	..	20,000	..	19,400
TOTAL—7. a. ..	..	62,909	..	59,400	..	62,700	..	61,900
7. b. SURVEY, SETTLEMENT AND RECORD OPERATIONS—								
b. A. CENTRAL SURVEY OFFICE—								
1. PAY OF OFFICERS.	..	26,981	..	26,600	..	27,000	..	29,600
2. PAY OF ESTABLISHMENTS ..	..	1,93,124	..	1,92,300	..	1,86,000	..	1,89,200
3. OTHER CHARGES ..	*1,370*	15,426	..	17,100	..	16,400	..	16,300
Carried over ..	*1,370*	2,35,531	..	2,36,000	..	2,29,400	..	2,35,100

7—LAND REVENUE—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
7. b. SURVEY, SETTLEMENT AND RECORD OPERATIONS—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Brought Forward ..	*1,370*	2,35,531	..	2,36,000	..	2,29,400	..	2,35,100
b. B. PROFESSIONAL SURVEY PARTIES—								
1. PAY OF OFFICERS ..	..	45,363	..	44,600	..	46,200	..	42,800
2. PAY OF ESTABLISHMENTS ..	..	2,79,606	..	3,01,000	..	2,66,000	..	2,70,000
3. ALLOWANCES ..	..	50,464	..	46,000	..	49,400	..	48,000
4. CONTINGENCIES ..	*176*	10,514	..	11,100	..	11,000	..	11,000
5. BOUNDARY PILLARS AND HIRED LABOUR.	..	79,895	..	50,000	..	77,600	..	70,000
b. C. SETTLEMENT—BOARD OF REVENUE—								
1. PAY OF OFFICERS ..	*63,715*	16,622	*59,000*	16,500	*57,900*	15,500	*59,900*	16,200
2. PAY OF ESTABLISHMENTS ..	..	74,688	..	81,700	..	73,000		80,000
3. OTHER CHARGES ..	*1,967*	4,196	*3,000*	4,800	*3,000*	4,100	*3,000*	4,100
b. D. SETTLEMENT PARTIES—								
1. PAY OF OFFICERS ..	*26,735*	27,222	*41,800*	20,200	*22,100*	20,100	..	3,800
2. PAY OF ESTABLISHMENTS ..	..	2,75,832	..	2,35,600	..	1,80,900		16,200
3. ALLOWANCES AND HONORARIA ..	*4,699*	44,539	*7,000*	46,300	*3,500*	31,900	..	2,000
4. CONTINGENCIES ..	*14*	14,125	..	16,500	..	10,400	..	1,500
5. *Deduct*—CHARGES RECOVERABLE FROM GOVERNMENTS AND DEPARTMENTS ..	..	— 4,531	..	— 4,700	..	—4,300	..	..
TOTAL—7. b. ..	*98,676*	11,54,066	*1,10,800*	11,05,600	*86,500*	10,11,200	*62,900*	8,00,700
7. c. LAND RECORDS—								
c. A. MAINTENANCE—ESTATE SURVEYS—								
1. PAY OF OFFICERS.	..	12,627	..	12,100	..	12,200	..	14,800
2. PAY OF ESTABLISHMENTS ..	..	33,767	..	67,200	..	57,500	..	69,400
3. OTHER CHARGES ..	..	9,574	..	24,700	..	25,500	..	27,500
4. CHARGES PAYABLE TO GOVERNMENTS, DEPARTMENTS AND OTHERS ..	..	4,531	..	4,700	..	4,300	..	..
Carried over ..	..	60,499	..	1,08,700	..	99,500	..	1,11,700

7—LAND REVENUE—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
7. c. LAND RECORDS—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Brought forward ..	..	60,499	..	1,08,700	..	99,500	..	1,11,700
c. B. MAINTENANCE OF MUNICIPAL AND UNION SURVEYS—								
1. PAY OF ESTABLISHMENTS ..	..	59,234	..	57,300	..	61,000	..	54,900
2. OTHER CHARGES ..	..	27,958	..	27,800	..	29,100	..	27,700
TOTAL—7. c. ..	..	1,47,691	..	1,93,800		1,89,600		1,94,300
7. d. ASSIGNMENTS AND COMPENSATIONS—								
A. PENSIONS	..	1,41,776	*8,300*	1,42,700	*8,400*	1,35,000	*8,400*	1,35,000
B. COMPENSATIONS IN LIEU OF BERIZ DEDUCTIONS ..	..	10,27,000	..	10,27,000	..	9,67,700	..	9,98,800
C. OTHER CHARGES ..	..	1,53,058	..	1,72,000	..	1,98,400	..	1,87,600
TOTAL—7. d. ..	..	13,21,834	*8,300*	13,41,700	*8,400*	13,01,100	*8,400*	13,21,400
7. e. CHARGES IN ENGLAND—								
I. SECRETARY OF STATE FOR INDIA—								
OTHER CHARGES (LAW CHARGES)	..	5,830	..	800	..	5,600	..	800
II. HIGH COMMISSIONER FOR INDIA—								
A. LEAVE SALARIES AND DEPUTATION PAY ..	*10,271*	6,596	*5,600*	4,000	*5,800*	5,600	*8,000*	5,200
B. STERLING OVERSEAS PAY	*4,051*	1,804	*4,800*	2,400	*4,800*	2,400	*4,800*	3,200
C. STORES FOR INDIA ..	..	1,697	..	2,000	..	1,600	..	600
TOTAL—7. e. ..	*14,322*	15,927	*10,400*	9,200	*10,600*	15,200	*12,800*	9,800
7. f. LOSS OR GAIN BY EXCHANGE—								
A. OTHER THAN ON STORES.	*— 78*	— 87	..	..	*— 100*	— 100	..	..
B. STORES	..	— 9	..	..	..	..	..	..
TOTAL—7. f. ..	*— 78*	— 96	..	..	*— 100*	— 100	..	..
Deduct—Savings due to the revision of scales of pay in 1938	..	..	..	..	..	..	..	— 200
TOTAL—DEMAND I—LAND REVENUE—(ALSO MAJOR HEAD 7)	*1,12,920*	27,02,331	*1,29,500*	27,09,700	*1,05,400*	25,79,700	*84,100*	23,87,900
	28,15,251		28,39,200		26,85,100		24,72,000	

7. a.—LAND REVENUE—CHARGES OF ADMINISTRATION.

Sub-heads of appropriation. (1)	Strength 1937–1938. (2)	Strength 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			a. TALUK ESTABLISHMENTS.				
a. A. PAY OF ESTABLISHMENTS.			VOTED	42,143	41,100	42,700	42,500
	51	51	Deputy Surveyors 17 (35—80), 7 (30—70); Draughtsmen 26 (35—60), 1 (30—55).				
			Leave Allowances				
			Temporary Establishments ..				
			TOTAL—a. A.—VOTED ..	42,143	41,100	42,700	42,500
				RS.			
a. B. OTHER CHARGES.			TRAVELLING AND OTHER ALLOWANCES	15,149	13,000	15,000	14,500
			Local allowances 1 (13½), 1 (9).				
			CONTINGENCIES (Pay of Chainmen) ..	5,617	5,300	5,000	4,900
			TOTAL—a. B.—VOTED ..	20,766	18,300	20,000	19,400
			GRAND TOTAL—7. a.—CHARGES OF ADMINISTRATION—VOTED ..	62,909	59,400	62,700	61,900

7. b.—LAND REVENUE—SURVEY, SETTLEMENT AND RECORD OPERATIONS.

Sub-heads of appropriation. (1)	Strength 1937–1938. (2)	Strength 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			b. A. CENTRAL SURVEY OFFICE.				
b. A. 1. PAY OF OFFICERS.			VOTED	26,981	26,600	27,000	29,600
	2	2	Assistant Directors— 1 (1,000—1,200); 1 (300—850); Special pay 1 (50)				
	1	1	Photographic and Printing Expert (400—20/2—600)				
			Leave Allowance				
			TOTAL—b. A. 1—VOTED ..	26,981	26,600	27,000	29,600

7. b.—LAND REVENUE—SURVEY, SETTLEMENT AND RECORD OPERATIONS—*cont.*

SUB-HEADS of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			b. A. CENTRAL SURVEY OFFICE—*cont.*	RS.	RS.	RS.	RS.
b. A. 2. PAY OF ESTABLISHMENT.			VOTED—				
			PERMANENT	94,564	95,000	92,500	94,400
	20	20	Clerks 4 (85—125), 3 (65—85), 12 (40—65); Typist 1 (40—65); Personal pay 1 (75), 1 (25), 1 (4)				
	54	54	Sub-Assistant 1 (175—275); Mechanic 1 (75—5—125); Draughtsmen and Computers 1 (200—250), 1 (150), 5 (65—125), 45 (35—55) ..				
	75	75	Photo Zincographers 2 (100—150), 3 (65—95), 4 (50—60), 15 (35—55), 5 (30); Pressmen, Plate cleaners and Frame bearers 37 (15—25); Compositors 1 (35—50), 5 (23—35), 3 (22—33) ..				
	29	29	Attenders 6 (23—35); Daffadar 1 (20—25); Peons 18 (15—20), 4 (12—17) ..				
			Leave Allowances				
			TEMPORARY	98,560	97,300	93,500	94,800
			TOTAL—b. A. 2.—VOTED ..	1,93,124	1,92,300	1,86,000	1,89,200
b. A. 3. OTHER CHARGES.			VOTED—				
			TRAVELLING AND OTHER COMPENSATORY ALLOWANCES (including cost of passages)	3,251	2,600	2,400	2,300
			Madras House Allowance 1 (25), 1 (10); Presidency allowance 10 (2½).				
			APPARATUS AND MATERIALS ..	5,738	6,300	6,300	6,300
			ELECTRIC CURRENT	2,672	3,000	2,500	2,500
			SERVICE POSTAGE AND TELEGRAMS.	995	1,000	1,000	1,000
			OFFICE EXPENSES AND TOUR CHARGES	778	700	800	800
			OTHER PETTY CONTINGENCIES ..	* *1,370* 1,992 }	3,500	3,400	3,400
			TOTAL—b. A. 3.—VOTED ..	*1,370* 15,426	17,100	16,400	16,300
			TOTAL—b. A. CENTRAL SURVEY OFFICE—VOTED.	* *1,370* 2,35,531	2,36,000	2,29,400	2,35,100

* Rates and taxes.

7. b.—LAND REVENUE—Survey, Settlement and Record Operations—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			b. B. Professional Survey Parties.	RS.	RS.	RS.	RS.
b. B. 1. Pay of Officers.			Voted	45,363	44,600	46,200	42,800
	4	4	Assistant Directors 4 (300—850) ..				
			Leave allowances				
			Total—b. B. 1.—Voted ..	45,363	44,600	46,200	42,800
b. B. 2. Pay of Establishments.			Voted—				
			Permanent	2,72,403	2,95,600	2,62,600	2,65,800
	10	8	Sub-Assistants 8 (175—275) ..				
	402	402	Head Surveyors 12 (75—125); Deputy Surveyors 85 (35—60), 5 (30—55); Field Surveyors 120 (30), 180 (22½); Personal pay 5 (7½)				
	50	50	Clerks 3 (60—80), 1 (55—70), 44 (35—60); Typists 2 (35—60); Special pay—Typewriting 1 (10)				
	110	110	Computers and Draughtsmen 2 (70—100), 2 (60), 99 (30—50), 7 (28—45)				
	62	60	Peons (12—18); Personal pay 2 (1)				
			Leave allowances				
			Temporary	7,203	5,400	3,400	4,200
			Total—b. B. 2.—Voted ..	2,79,606	3,01,000	2,66,000	2,70,000
b. B. 3. Allowances.			Voted—				
			Travelling Allowances (including cost of passages) ..	39,648	37,000	41,000	41,000
			Fixed Travelling Allowances ..	8,119	9,000	7,200	7,000
			Other Compensatory	2,697		1,200	..
			Total—b. B. 3.—Voted ..	50,464	46,000	49,400	48,000
b. B. 4. Contingencies.			Voted—				
			Rents	3,165	3,200	3,200	3,200
			Service Postage and Telegrams.	2,741	3,000	2,900	2,900
			Office Expenses and Cleaning Charges	848	900	900	900
			Other Contingencies	* *176* 3,760	4,000	4,000	4,000
				* *176*			
			Total—b. B. 4.—Voted ..	10,514	11,100	11,000	11,000
b. B. 5. Boundary Pillars and hired Labour.			Total—b. B. 5.—Voted ..	79,895	50,000	77,600	70,000
				* *176*			
			Total—b. B. Professional Survey Parties—Voted ..	4,65,842	4,52,700	4,50,200	4,41,800

* Rates and Taxes.

7. b.—LAND REVENUE—Survey, Settlement and Record Operations—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			b. C. Settlement—Board of Revenue.	RS.	RS.	RS.	RS.
b. C. 1. Pay of Officers.			Charged	*63,715*	*59,000*	*57,900*	*59,900*
			Portion of the pay of the Members of the Board of Revenue transferred from "25. General Administration—Board of Revenue."				
	1	*1*	*Joint Secretary (1,350); Special pay (200).*				
			Voted	16,622	16,500	15,500	16,200
	1	1	Additional Assistant Secretary 1 (300—850); Special pay 1 (50).				
	1	1	Assistant (400); Personal pay (50).				
			Leave Allowances.				
			Total—b. C. 1. *Charged* ..	*63,715*	*59,000*	*57,900*	*59,900*
			Total—b. C. 1. Voted ..	16,622	16,500	15,500	16,200
b. C. 2. Pay of Establishments.			Voted	74,688	81,700	73,000	80,000
	5	5	Superintendents 1 (300—10—350), 2 (200—250), 1 (100—150), 1 (65—125).				
	58	58	Clerks 17 (65—125), 3 (55—100), 2 (65—85), 12 (40—80), 18 (40—65); Typists 5 (40—80); 1 (37—70), Special pay—Shorthand 1 (25); Typewriting 2 (10).				
	35	35	Attenders 6 (23—35); Muchis 2 (23—35); Peons 2 (20—25), 23 (15—20), 2 (12—17).				
			Cost of Survey training.				
			Leave Allowances.				
			Temporary Establishments.				
			Total—b. C. 2—Voted ..	74,688	81,700	73,000	80,000
b. C. 3. Other Charges.			Charged—				
			Travelling allowances (including cost of passages)	*1,967*	*3,000*	*3,000*	*3,000*
			Voted—				
			Travelling Allowances ..	1,860	2,500	1,800	1,800
			Contingencies	2,336	2,300	2,300	2,300
			Total—b. C. 3. *Charged* ..	*1,967*	*3,000*	*3,000*	*3,000*
			Total—b. C. 3. Voted ..	4,196	4,800	4,100	4,100
			Total—b. C.—Settlement—Board of Revenue ..	1,61,188	1,65,000	1,53,500	1,63,200
			Charged ..	*65,682*	*62,000*	*60,900*	*62,900*
			Voted ..	95,506	1,03,000	92,600	1,00,300

7. b.—LAND REVENUE—SURVEY, SETTLEMENT AND RECORD OPERATIONS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			b. D. SETTLEMENT PARTIES.				
b. D. 1. PAY OF OFFICERS.			CHARGED	*26,735*	*41,800*	*22,100*	..
	3	..	*Special Settlement Officers—Nil.*				
			VOTED	27,222	20,200	20,100	3,800
	4	1	Special Assistant Settlement Officer 1 (650).				
			TOTAL—b. D. 1. *Charged* ..	*26,735*	*41,800*	*22,100*	..
			TOTAL—b. D. 1. VOTED ..	27,222	20,200	20,100	3,800
b. D. 2. PAY OF ESTABLISHMENTS.			VOTED—				
			PERMANENT	72,619	70,600	50,400	4,900
	6	2	Sarishtadar 1 (175—15/2—250), Supervisor 1 (125—10/2—175).				
	84	8	Inspectors 2 (80—120), 4 (60—80), 2 (35—60).				
			Leave Allowance				
			TEMPORARY	2,03,213	1,65,000	1,30,500	11,300
			TOTAL—b. D. 2—VOTED ..	2,75,832	2,35,600	1,80,900	16,200
b. D. 3. ALLOWANCES AND HONORARIA.			CHARGED—				
			TRAVELLING ALLOWANCES (including cost of passages)	*4,699*	*7,000*	*3,500*	..
			VOTED—				
			TRAVELLING ALLOWANCES INCLUDING FIXED TRAVELLING ALLOWANCES	34,118	45,000	27,500	2,000
			OTHER COMPENSATORY	1,933	500	600	..
			HONORARIA TO KARNAMS ..	8,488	800	3,800	..
			TOTAL—b. D. 3. *Charged* ..	*4,699*	*7,000*	*3,500*	..
			TOTAL—b. D. 3. VOTED ..	44,539	46,300	31,900	2,000
b. D. 4. CONTINGENCIES.			VOTED—				
			RENTS	4,829	5,500	3,200	400
			SERVICE POSTAGE AND TELEGRAMS.	3,875	3,700	2,800	700
			OFFICE EXPENSES	1,821	2,800	1,500	100
			TOUR CHARGES	634	1,000	500	100
			OTHER CONTINGENCIES	*14 } 2,966	3,500	2,400	200
			TOTAL—b. D. 4.—VOTED ..	* 14 14,125	16,500	10,400	1,500

* Rates and Taxes.

7. b.—LAND REVENUE—SURVEY, SETTLEMENT AND RECORD OPERATIONS—*cont.*

Sub-Heads of appropriation. (1)	Strength 1937–1938. (2)	Strength 1938–1939. (3)	Details. (4)	Acounts. 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			b. D. SETTLEMENT PARTIES—*cont.*	RS.	RS.	RS.	RS.
b. D. 5. *Deduct*—CHARGES RECOVERABLE FROM GOVERNMENTS AND DEPARTMENTS.			VOTED	— 4,531	— 4,700	— 4,300	..
			Charges recoverable from Land Records Department				
			TOTAL—b. D. 5—VOTED ..	— 4,531	— 4,700	— 4,300	...
			TOTAL—b. D. SETTLEMENT PARTIES ..	3,88,635	3,62,700	2,64,600	23,500
			Charged ..	*31,448*	*48,800*	*25,600*	..
			VOTED ..	3,57,187	3,13,900	2,39,000	23,500
GRAND TOTAL—7. b. SURVEY, SETTLEMENT AND RECORD OPERATIONS ..				12,52,742	12,16,400	10,97,700	8,63,600
			Charged ..	*98,676*	*1,10,800*	*86,500*	*62,900*
			VOTED ..	11,54,066	11,05,600	10,11,200	8,00,700

7. c.—LAND REVENUE—LAND RECORDS.

Sub-Heads of appropriation. (1)	Strength 1937–1938. (2)	Strength 1938–1939. (3)	Details. (4)	Acounts. 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			c. A. MAINTENANCE—ESTATE SURVEYS.				
c. A. 1. PAY OF OFFICERS.			VOTED—				
			Temporary Officers	12,627	12,100	12,200	14,800
			TOTAL—c. A. 1—VOTED ..	12,627	12,100	12,200	14,800
c. A. 2. PAY OF ESTABLISHMENTS.			VOTED—				
			Establishments	33,767	67,200	57,500	69,400
			TOTAL—c. A. 2—VOTED ..	33,767	67,200	57,500	69,400
c. A. 3. OTHER CHARGES.			VOTED—				
			TRAVELLING AND OTHER ALLOWANCES	6,764	19,700	17,000	20,000
			CONTINGENCIES	2,810	5,000	8,500	7,500
			TOTAL—c. A. 3—VOTED ..	9,574	24,700	25,500	27,500
c. A. 4. CHARGES PAYABLE TO GOVERNMENTS, DEPARTMENTS AND OTHERS.			VOTED—				
			Charges payable to the Settlement Department	4,531	4,700	4,300	..
			TOTAL—c. A. 4—VOTED ..	4,531	4,700	4,300	..
			TOTAL—c. A. MAINTENANCE—ESTATE SURVEYS—VOTED ..	60,499	1,08,700	99,500	1,11,700

7. c.—LAND REVENUE—LAND RECORDS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938 (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			c. B. MAINTENANCE OF MUNICIPAL AND UNION SURVEYS.				
c. B. 1. PAY OF ESTABLISHMENTS.			VOTED	59,234	57,300	61,000	54,900
	74	73 [74]	Head Surveyor 1 (75—125); Surveyors 5 (40—80), 53 (35—80), 13 (30—70); Draughtsman 1 (30—50)				
	1	1	Peon (15—20)				
			Leave allowances				
			TEMPORARY ESTABLISHMENT ..				
			TOTAL—c. B. 1.—VOTED ..	59,234	57,300	61,000	54,900
c. B. 2. OTHER CHARGES.			VOTED—				
			FIXED TRAVELLING ALLOWANCES 12 (15); COMPENSATORY ALLOWANCES 1 (15), 3 (13½), 1 (9), 5 (4); MADRAS HOUSE ALLOWANCE 1 (15); PRESIDENCY ALLOWANCE 1 (6½)	4,951	4,800	5,500	5,100
			CONTINGENCIES (PAY OF CHAINMEN, ETC.)	23,007	23,000	23,600	22,600
			TOTAL—c. B. 2.—VOTED ..	27,958	27,800	29,100	27,700
			TOTAL—c. B. MAINTENANCE OF MUNICIPAL AND UNION SURVEYS—VOTED ..	87,192	85,100	90,100	82,600
GRAND TOTAL—7. c. LAND RECORDS—VOTED ..				1,47,691	1,93,800	1,89,600	1,94,300

7. d.—LAND REVENUE—ASSIGNMENTS AND COMPENSATIONS.

Sub-heads of appropriation. (1)	Strength. 1937–1938 (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
d. A. PENSIONS.			CHARGED— *To inamdars and other grantees* ..	†	*300*	*100*	*100*
			In lieu of resumed lands	†	*8,000*	*8,300*	*8,300*
			VOTED— TO INAMDARS AND OTHER GRANTEES	20,727	22,700	21,000	21,000
			IN LIEU OF RESUMED LANDS ..	1,21,049	1,20,000	1,14,000	1,14,000
			TOTAL—d. A. { *Charged* ..		*8,300*	*8,400*	*8,400*
			TOTAL—d. A. { VOTED ..	1,41,776	1,42,700	1,35,000	1,35,000
d. B. COMPENSATIONS IN LIEU OF BERIZ DEDUCTIONS.			VOTED— Compensations in lieu of beriz deductions	10,27,000	10,27,000	9,67,700	9,98,800
			TOTAL—d. B.—VOTED ..	10,27,000	10,27,000	9,67,700	9,98,800
d. C. OTHER CHARGES.			VOTED— MALIKHANAS	3,854	4,000	4,000	4,000
			FISHERY RENTALS	} 1,49,204	{ 1,14,900	1,40,700	1,31,000
			OTHER CHARGES		53,100	53,700	52,600
			TOTAL—d. C.—VOTED ..	1,53,058	1,72,000	1,98,400	1,87,600
GRAND TOTAL—7. d.—ASSIGNMENTS AND COMPENSATIONS ..				13,21,834	13,50,000	13,09,500	13,29,800
			Charged ..	..	*8,300*	*8,400*	*8,400*
			VOTED ..	13,21,834	13,41,700	13,01,100	13,21,400

† Under Section 300 (2) of the Government of India Act, 1935, a portion of the pensions previously treated as Voted will be charged on Revenues from 1st April 1937.

DEMAND II—PROVINCIAL EXCISE.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1938–1939.

DEMAND FOR GRANT (VOTED) .. .. Rs. 31,11,800

Total of sums Charged .. .. .. *Rs. 1,51,600*

8—PROVINCIAL EXCISE.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936-1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
8. a. SUPERINTENDENCE—	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
a. A. EXCISE COMMISSIONER—								
1. PAY OF OFFICERS ..	*53,202*	11,400	*52,700*	11,400	*51,600*	11,400	*42,000*	11,400
2. PAY OF ESTABLISHMENTS ..	..	35,248	..	35,500	..	35,500	..	34,800
3. OTHER CHARGES ..	*1,924*	10,607	*2,000*	11,700	*2,000*	11,700	*2,000*	11,500
a. B. DEPUTY AND ASSISTANT COMMISSIONERS—								
1. PAY OF OFFICERS ..	*14,700*	73,936	*15,600*	74,500	*16,000*	77,000	*16,500*	83,000
2. PAY OF ESTABLISHMENTS ..	..	40,255	..	41,000	..	41,800	..	40,500
3. ALLOWANCES ..	*3,059*	31,396	*3,500*	27,700	*3,500*	36,700	*3,500*	32,100
4. CONTINGENCIES ..	*1,349*	23,219	..	23,400	..	25,100	..	26,300
a. C. LABORATORY ESTABLISHMENTS ..	..	8,888	..	8,500	..	7,600	..	7,600
a D. CHARGES ON COLLECTION OF EXCISE DUTY ON SUGAR—								
1. PAY OF ESTABLISHMENTS ..	..	15,707	..	18,400	..	18,400	..	..
2. ALLOWANCES ..	..	989	..	1,500	..	1,500	..	..
3. CHARGES RECOVERABLE FROM GOVERNMENTS, DEPARTMENTS, ETC. ..	..	−16,696	..	−19,900	..	−19,900	..	..
a. E. CHARGES ON COLLECTION OF EXCISE DUTY ON MATCHES—								
1. PAY OF OFFICERS AND ESTABLISHMENTS ..	..	53,080	..	57,900	..	53,700	..	..
2. ALLOWANCES ..	..	5,769	..	6,000	..	6,000	..	..
3. CHARGES RECOVERABLE FROM GOVERNMENTS, DEPARTMENTS, ETC.	..	−58,849	..	−63,900	..	−59,700	..	..
TOTAL—8. a. ..	*74,234*	2,34,949	*73,800*	2,33,700	*73,100*	2,46,800	*64,000*	2,47,200

8—PROVINCIAL EXCISE—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936-1937.		Budget Estimate, 1937-1938.		Revised Estimate, 1937-1938.		Budget Estimate, 1938-1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
8. b. DISTRICT EXECUTIVE ESTABLISHMENT—	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
b. A. ORDINARY AREAS—								
1. PAY OF OFFICERS.	..	2,72,254	..	2,80,000	..	2,85,000	..	2,75,400
2. PAY OF ESTABLISHMENTS ..	..	13,89,908	..	14,12,200	..	14,00,000	..	13,65,000
3. ALLOWANCES AND HONORARIA ..	..	3,67,676	..	3,74,100	..	3,79,400	..	3,51,900
4. CONTINGENCIES ..	*4,762*	1,19,159	..	1,38,300	..	1,28,600	..	1,20,800
5. PETTY CONSTRUCTION AND REPAIRS.	..	22,554	..	19,300	..	19,300	..	24,900
6. CHARGES RECOVERABLE FROM GOVERNMENTS, DEPARTMENTS, ETC.	..	—2,000	..	—2,000	..	—2,000	..	..
b. B. PARTIALLY EXCLUDED AREAS—								
1. PAY OF OFFICERS ..	..	3,525	..	3,300	..	3,300	..	3,300
2. PAY OF ESTABLISHMENTS	..	28,104	..	29,400	..	29,400	..	27,600
3. ALLOWANCES AND HONORARIA ..	..	10,716	..	10,900	..	10,200	..	10,200
4. OTHER CONTINGENCIES	..	2,605	..	4,400	..	3,500	..	3,300
TOTAL—8. b. ..	*4,762*	22,14,501	..	22,69,900	..	22,56,700	..	21,82,400
8. c. DISTILLERIES—								
c. A. ORDINARY AREAS—								
1. PAY OF OFFICERS.	..	4,488	..	3,900	..	3,700	..	3,300
2. PAY OF ESTABLISHMENTS ..	..	60,548	..	56,300	..	58,600	..	58,100
3. OTHER CHARGES.	*105*	13,185	..	12,300	..	12,800	..	13,600
4. CHARGES PAYABLE TO GOVERNMENTS, DEPARTMENTS, ETC. ..	..	..	..	2,000	..	2,000	..	2,000
c. B PARTIALLY EXCLUDED AREAS—								
PAY OF ESTABLISHMENTS AND OTHER CHARGES	..	4,754	..	4,300	..	4,600	..	4,300
TOTAL—8. c. ..	*105*	82,975	..	78,800	..	81,700	..	81,300

8—PROVINCIAL EXCISE—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936-1937.		Budget Estimate, 1937-1938.		Revised Estimate, 1937-1938.		Budget Estimate, 1938-1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
8. d. COST OF OPIUM SUPPLIED TO PROVINCIAL EXCISE DEPARTMENT	..	5,47,831	..	4,33,800	..	4,29,200	..	5,23,300
8. e. COMPENSATIONS—								
A. INDIAN STATES AND OTHER GOVERNMENTS	*80,737*	38,093	*69,800*	62,900	*79,200*	79,400	*78,800*	65,200
B. MISCELLANEOUS COMPENSATIONS ..	..	13,758	..	13,700	..	13,700	..	100
TOTAL—8. e. ..	*80,737*	51,851	*69,800*	76,600	*79,200*	93,100	*78,800*	65,300
8. f. CHARGES IN ENGLAND—								
HIGH COMMISSIONER FOR INDIA—								
A. LEAVE SALARIES AND DEPUTATION PAY ..	*10,270*	2,067	*5,600*	8,800	*5,800*	4,400	*8,000*	8,800
B. STERLING OVERSEAS PAY.	*640*	7,333	*800*	5,000	*800*	7,200	*800*	5,000
C. STORES FOR INDIA ..	..	2,419	..	1,400	..	1,600	..	1,400
TOTAL—8. f. ..	*10,910*	11,819	*6,400*	15,200	*6,600*	13,200	*8,800*	15,200
8. g. LOSS OR GAIN BY EXCHANGE—								
OTHER THAN ON STORES.	— *60*	— 63	..	..	..	— 100	..	..
Deduct—**Savings due to the revision of scales of pay in 1938**	..	..	..	..	..	..	..	— 2,900
TOTAL—DEMAND II—PROVINCIAL EXCISE (ALSO MAJOR HEAD 8).	*1,70,688*	31,43,863	*1,50,000*	31,08,000	*1,58,900*	31,20,600	*1,51,600*	31,11,800
	33,14,551		32,58,000		32,79,500		32,63,400	

8. a.—PROVINCIAL EXCISE—SUPERINTENDENCE.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			a. A. EXCISE COMMISSIONER.	RS.	RS.	RS.	RS.
a. A. 1. PAY OF OFFICERS.			CHARGED	*53,202*	*52,700*	*51,600*	*42,000*
			Commissioner (Portion transferred from "25. General Administration—Board of Revenue").				
			Additional Joint Secretary (Half the salary transferred from "25. General Administration—Board of Revenue").				
			Leave Allowances.				
			VOTED	11,400	11,400	11,400	11,400
	1	1	Assistant Secretary 1 (600—900); Special pay (50) ..				
			TOTAL—a. A. 1. Charged ..	*53,202*	*52,700*	*51,600*	*42,000*
			TOTAL—a. A. 1. VOTED ..	11,400	11,400	11,400	11,400
a. A. 2. PAY OF ESTABLISHMENTS.			VOTED	35,248	35,500	35,500	34,800
	29	29	Superintendents 1 (200—250), 1 (125—175), 2 (100—150); Clerks 9 (65—125), 2 (55—100); 12 (40—80), 2 (37—70); Special pay—Shorthand 1 (25), 1 (15); Typewriting 2 (10)				
	20	20	Attenders 1 (23—35), 2 (19—30), 1 (20—25); Peons 1 (20—25), 8 (15—20), 7 (12—17) ..				
			Leave Allowances				
			Temporary Peons 2 (12—17)—Half cost transferred from "25. General Administration" ..				
			TOTAL—a. A. 2.—VOTED ..	35,248	35,500	35,500	34,800
a. A. 3. OTHER CHARGES.			CHARGED				
			Travelling allowances (including cost of passages)	*1,924*	*2,000*	*2,000*	*2,000*
			VOTED—				
			Travelling allowances; Presidency allowances 9 (2½); Madras House-rent allowance 1 (47½); Temporary— 2 (2½)—Half cost transferred from "25. General Administration"	1,872	2,000	2,000	1,900
			OTHER CONTINGENCIES	8,735	9,700	9,700	9,600
			TOTAL—a. A. 3. Charged ..	*1,924*	*2,000*	*2,000*	*2,000*
			TOTAL—a. A. 3. VOTED ..	10,607	11,700	11,700	11,500
			TOTAL—a. A. EXCISE COMMISSIONER	1,12,381	1,13,300	1,12,200	1,01,700
			Charged ..	*55,126*	*54,700*	*53,600*	*44,000*
			VOTED ..	57,255	58,600	58,600	57,700

8. a.—PROVINCIAL EXCISE—SUPERINTENDENCE—*cont.*

SUB-HEADS of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			a. B. DEPUTY AND ASSISTANT COMMISSIONERS.				
a. B. 1. PAY OF OFFICERS.			CHARGED	*14,700*	*15,600*	*16,000*	*16,500*
	1	*1*	*Deputy Commissioner, I.C.S.*				
			VOTED	73,936	74,500	77,000	83,000
	1	1	Deputy Commissioner 1 (1,300—75/2—1,375).				
	7	8	Assistant Commissioners 4 (600—900), 4 (500—700).				
			Leave Allowances				
			TOTAL—a. B. 1. *Charged* ..	*14,700*	*15,600*	*16,000*	*16,500*
			TOTAL—a. B. 1. VOTED ..	73,936	74,500	77,000	83,000
a. B. 2. PAY OF ESTABLISHMENTS.			VOTED	40,255	41,000	41,800	40,500
	..	1	Assistant Inspector 1 (125) ..				
	50	51	Clerks 2 (100—150), 7 (55—100), 11 (55—70), 1 (40—65), 19 (35—60), 11 (30—55) ..				
	44	44	Peons 1 (15—20), 26 (12—18), 16 (12—17), 1 (10—15); Personal pay 1 (6)				
			Leave Allowances				
			TOTAL—a. B. 2.—VOTED ..	40,255	41,000	41,800	40,500
a. B. 3. ALLOWANCES.			CHARGED—				
			TRAVELLING ALLOWANCES (including cost of passages)	*3,059*	*3,500*	*3,500*	*3,500*
			VOTED—				
			Travelling allowances (including cost of passages)			35,800	31,200
			Other Compensatory— Madras House Allowance 1 (50); Presidency Allowance 3 (6½), 3 (2½)	31,396	27,700	900	900
			TOTAL—a. B. 3. *Charged* ..	*3,059*	*3,500*	*3,500*	*3,500*
			TOTAL—a. B. 3. VOTED ..	31,396	27,700	36,700	32,100

8. a.—PROVINCIAL EXCISE—SUPERINTENDENCE—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			a. B. DEPUTY AND ASSISTANT COMMISSIONERS—*cont.*	RS.	RS.	RS.	RS.
a. B. 4. CONTINGENCIES.			VOTED—				
			PETTY CONSTRUCTION AND REPAIRS.	558	900	900	900
			PAY OF MENIALS	1,394	1,400	1,400	1,400
			SERVICE POSTAGE AND TELEGRAMS.	11,239	11,000	11,800	12,500
			TOUR CHARGES	7,578 * *1,349*	7,000	7,800	8,100
			PETTY CONTINGENCIES	2,450	100	3,200	3,400
			TOTAL—a. B. 4.—VOTED ..	* *1,349* 23,219	23,400	25,100	26,300
			TOTAL—a. B. DEPUTY AND ASSISTANT COMMISSIONERS.	1,87,914	1,85,700	2,00,100	2,01,900
			Charged ..	*19,108*	*19,100*	*19,500*	*20,000*
			VOTED ..	1,68,806	1,66,600	1,80,600	1,81,900
			a. C. LABORATORY ESTABLISHMENTS.				
a. C. LABORATORY ESTABLISHMENTS.			VOTED	7,519	7,400	6,500	6,500
	3	3	Assistants 1 (200—12½—300), 1 (120—7½—180), 1 (70—85) ..				
	2	2	Attender 1 (23—35); Peon 1 (15—20)				
			Leave Allowances				
			ALLOWANCES, HONORARIA AND CONTINGENCIES	1,369	1,100	1,100	1,100
			TOTAL—a. C. LABORATORY ESTABLISHMENTS—VOTED ..	8,888	8,500	7,600	7,600
			a. D. CHARGES ON COLLECTION OF EXCISE DUTY ON SUGAR.				
a. D. 1. PAY OF ESTABLISHMENTS.			TOTAL—a. D. 1.—VOTED ..	15,707	18,400	18,400	..

* Rates and taxes.

8. a.—PROVINCIAL EXCISE—SUPERINTENDENCE—*cont.*

SUB-HEADS of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			a. D. CHARGES ON COLLECTION OF EXCISE DUTY ON SUGAR—*cont.*	RS.	RS.	RS.	RS.
a. D. 2. ALLOWANCES.			VOTED .. .. .. Travelling Allowances.	989	1,500	1,500	..
			TOTAL—a. D. 2.—VOTED ..	989	1,500	1,500	..
a. D. 3. CHARGES RECOVERABLE FROM GOVERNMENTS AND DEPARTMENTS.			VOTED .. .. .. Recoverable from the Central Government.	—16,696	— 19,900	—19,900	..
			TOTAL—a. D. 3.—VOTED ..	—16,696	— 19,900	—19,900	..
			TOTAL—a. D.—VOTED ..	..	..	..	..
			a. E. CHARGES ON COLLECTION OF EXCISE DUTY ON MATCHES.				
a. E. 1. PAY OF OFFICERS AND ESTABLISHMENTS.			TOTAL—a. E. 1.—VOTED ..	53,080	57,900	53.700	...
a. E. 2. ALLOWANCES.			VOTED .. .. .. Travelling Allowances and other Compensatory.	5,769	6,000	6,000	..
			TOTAL—a. E. 2.—VOTED ..	5,769	6,000	6,000	..
a. E. 3. CHARGES RECOVERABLE FROM GOVERNMENTS, DEPARTMENTS, ETC.			Recoverable from the Central Government	—58,322	— 63,300	—59,700	..
			Portion of the pay of the Inspector debitable to 8. c. Provincial Excise—Distilleries—Ordinary areas ..	—527	— 600	..	..
			TOTAL—a. E. 3.—VOTED ..	—58,849	— 63,900	—59,700	..
			TOTAL—a. E. VOTED ..	..	..	..	..
GRAND TOTAL—8. a.–SUPERINTENDENCE.				3,09,183	3,07,500	3,19,900	3,11,200
			Charged ..	*74,234*	*73,800*	*73,100*	*64,000*
			VOTED ..	2,34,949	2,33,700	2,46,800	2,47,200

8. b.—PROVINCIAL EXCISE—District Executive Establishment.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			b. A. Ordinary Areas.				
b. A. 1. Pay of Officers.			Voted	2,72,254	2,80,000	2,85,000	2,75,400
	57	54	Inspectors 10 (525), 14 (425), 15 (375), 12 (325), 3 (275).				
	3	3	Inspectors on training 3 (175), two for five months and one for the whole year.				
			Leave Allowances				
			Total—b. A. 1.—Voted ..	2,72,254	2,80,000	2,85,000	2,75,400
b. A. 2. Pay of Establishments.			Voted	13,89,908	14,12,200	14,00,000	13,65,000
			Permanent—				
	599	568	Assistant Inspectors 5 (200), 2 (175), 2 (150), 12 (125); Sub-Inspectors 57 (90), 105 (80), 184 (70), 116 (60), 85 (55); Special pay 5 (22½), 3 (13½).				
	445	432	Clerks 1 (65—85), 1 (60—80), 1 (55—70), 5 (40—65), 401 (35—60), 22 (30—55); Shroff 1 (20—35); Special pay 1 (13½), 56 (5).				
	2,833	2,660	Peons 1 (20—25), 23 (15—20), 2,636 (12—18), Special pay 35 (2).				
			Leave Allowances.				
			Temporary—				
	20	20	Assistant Inspectors 1 (150), 19 (125)—11 for 12 months, 1 for 6 months, 2 for 5 months, 4 for 4 months, 1 for 3 months; Special pay 1 (20) for 6 months, 1 (20) for 3 months.				
	20	21	Sub-Inspectors 3 (60), 6 (55), 1 (55) for 8 months, 8 (55) for 6 months, 2 (55) for 5 months, 1 (55) for 1 month, Special pay 1 (13½), 1 (7½) for 8 months, 8 (7½) for 6 months, 1 (7½) for one month.				
	5	5	Special Botanist 1 (200—10—250); Personal pay 1 (20); Clerk 1 (30—55); Plant collector 1 (28—38); Laboratory attender 1 (19—30), Peon 1 (12—17).				
	8	9	Clerks 5 (35—60), 3 (30—55), 1 (30—55) for 6 months.				
	24	24	Petty officers 24 (24)				
	269	270	Peons 30 (12—18), 122 (12—17), 8 (12), 2 (12) for 7 months, 62 (12—18) for 6 months, 20 (12—18) for 5 months, 16 (12—18) for 4 months, 2 (12—18) for 8 months, 8 (12) for 3 months, Special pay 62 (3) for 6 months, 4 (2) for 12 months, 2 (3) for 8 months, 8 (3) for 3 months.				
			Total—b. A. 2.—Voted ..	13,89,908	14,12,200	14,00,000	13,65,000

8. b.—PROVINCIAL EXCISE—District Executive Establishment—*cont.*

Sub-heads of appropriation. (1)	Details. (2)	Accounts, 1936–1937. (3)	Budget Estimate, 1937–1938. (4)	Revised Estimate, 1937–1938. (5)	Budget Estimate, 1938–1939. (6)
		Figures by detailed account heads.			
	b. A. Ordinary Areas—*cont.*	RS.	RS.	RS.	RS.
b. A. 3. Allowances and Honoraria.	Voted—				
	Travelling Allowances (including cost of passages)	1,36,007	1,30,400	1,50,000	1,30,000
	Fixed Travelling Allowances	2,18,901	2,17,600	2,12,600	2,05,600
	Other Compensatory Allowances (including payment on account of medical treatment of Government servants); Madras house allowance 5 (25), 7 (15); Presidency allowance 1 (6½), 20 (2½); Local allowance 2 (13½), 3 (9), 1 (4½), 8 (1–13–0), 10 (0–14–0); Conveyance allowance 1 (20), 12 (4)	4,375	4,200	4,800	4,800
	Honoraria	8,393	21,900	12,000	11,500
	Total—b. A. 3.—Voted ..	3,67,676	3,74,100	3,79,400	3,51,900
b. A. 4. Contingencies.	Voted—				
	Rents	4,248	4,500	4,500	4,500
	Service Postage and Telegrams	47,623	45,000	46,400	45,800
	Tour Charges	4,750	4,800	4,500	4,500
	Office Expenses	7,528	7,100	6,800	6,500
	Freight Charges	15,692	17,900	16,000	15,000
	Rates and Taxes	*4,762*	5,000	5,000	5,000
	Clothing and equipment	7,935	10,000	10,000	5,000
	Rewards	17,794	32,700	24,400	23,800
	Other Contingencies	13,589	11,300	11,000	10,700
	Total—b. A. 4.—Voted ..	*4,762* 1,19,159	1,38,300	1,28,600	1,20,800
b. A. 5. Petty Construction and Repairs.	Total—b. A. 5.—Voted ..	22,554	19,300	19,300	24,900
b. A. 6. Charges recoverable from Governments, Departments, etc.	*Deduct*— Portion of pay and allowances of staff in Pondicherry and Karikal frontiers for administration of the Match (Excise) Duty Act.	— 2,000	— 2,000	— 2,000	..
	Total—b. A. 6.—Voted ..	— 2,000	— 2,000	— 2,000	..
	TOTAL—b. A.—ORDINARY AREAS—Voted ..	*4,762* 21,69,551	22,21,900	22,10,300	21,38,000

8. b.—PROVINCIAL EXCISE—District Executive Establishment—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			b. B. Partially Excluded Areas.	RS.	RS.	RS.	RS.
b. B. 1. Pay of Officers.			Voted	3,525	3,300	3,300	3,300
	1	1	Inspector 1 (275)				
			Total—b. B. 1.—Voted ..	3,525	3,300	3,300	3,300
b. B. 2. Pay of Establishments.			Voted	28,104	29,400	29,400	27,600
			Permanent—				
	1	1	Assistant Inspector 1 (125); Special pay 1 (36)				
	11	11	Sub-Inspectors 3 (80), 3 (70), 2 (60), 3 (55); Special pay 8 (22½), 3 (13½).				
	4	4	Clerks 4 (35—60); Special pay 1 (13½), 1 (5).				
	60	60	Peons (12—18); Special pay 19 (2).				
			Leave Allowances				
			Temporary—				
	1	1	Peon 1 (12—17)				
			Total—b. B. 2.—Voted ..	28,104	29,400	29,400	27,600
b. B. 3. Allowances and Honoraria.			Voted—				
			Travelling Allowances ..	5,007	5,000	4,500	4,500
			Fixed Travelling Allowances. 1 (112), 1 (85), 1 (32), 10 (28).	5,698	5,500	5,500	5,500
			Honoraria	11	400	200	200
			Total—b. B. 3.—Voted ..	10,716	10,900	10,200	10,200
b. B. 4. Contingencies.			Voted—				
			Petty Construction and Repairs.	951	1,300	1,300	1,100
			Rewards	50	800	500	500
			Service Postage and Telegrams.	799	800	800	800
			Tour Charges	168	400	200	200
			Other Petty Contingencies ..	637	1,100	700	700
			Total—b. B. 4.—Voted ..	2,605	4,400	3,500	3,300
			TOTAL—b. B. PARTIALLY EXCLUDED AREAS—Voted.	44,950	48,000	46,400	44,400
				4,762			
GRAND TOTAL—8. b.—DISTRICT EXECUTIVE ESTABLISHMENT—Voted ..				22,14,501	22,69,900	22,56,700	21,82,400

8. c.—PROVINCIAL EXCISE—DISTILLERIES.

Sub-heads of appropriation.	Strength. 1937–1938.	Strength. 1938–1939.	Details.	Figures by detailed account heads. Accounts, 1936–1937.	Budget Estimate, 1937–1938.	Revised Estimate, 1937–1938.	Budget Estimate, 1938–1939.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				RS.	RS.	RS.	RS.
			c. A. ORDINARY AREAS.				
c. A. 1. PAY OF OFFICERS.			VOTED	4,488	3,300	3,700	3,300
	1	1	Inspector 1 (275)				
			Leave Allowances ..				
			Portion of the pay of the Inspector transferred from 8. a. E. Charges on collection of Excise duty on Matches	..	600	..	..
			TOTAL—c. A. 1.—VOTED ..	4,488	3,900	3,700	3,300
c. A. 2. PAY OF ESTABLISHMENTS.			VOTED	60,548	56,500	58,800	58,300
	10	10	Assistant Inspectors 2 (200), 1 (175), 1 (150), 6 (125) ..				
	23	23	Sub-Inspectors 3 (80), 6 (70), 5 (60), 9 (55)				
	2	2	Clerks 2 (35—60); Special pay 1 (5)				
	77	77	Peons 3 (20—25), 4 (15—20), 70 (12—18) ; Personal pay 1 (2).				
			Leave Allowances ..				
	9	11	Temporary—Sub-Inspectors 1 (90), 1 (80), 2 (55) ; Clerk 1 (30—55) ; Peons 1 (12—18), 5 (12—17) ..				
	..	10	For two months for Distillery training (2 Assistant Inspectors, 7 Sub-Inspectors, 1 Clerk or Superintendent)				
			Moiety of the cost recoverable from Central Government on account of the clerk in the Southern Distillery Circle office	..	— 200	— 200	— 200
			TOTAL—c. A. 2.—VOTED ..	60,548	56,300	58,600	58,100
c. A. 3. OTHER CHARGES.			VOTED—				
			TRAVELLING ALLOWANCES ..	5,027	4,800	4,600	5,400
			OTHER COMPENSATORY ALLOWANCES AND HONORARIA	4,393	4,000	4,400	4,400
			SERVICE POSTAGE AND TELEGRAMS.	2,702	2,400	2,700	2,700
			OTHER CONTINGENCIES	*105** } 1,063 }	1,100	1,100	1,100
			TOTAL—c. A. 3.—VOTED ..	*105* 13,185	12,300	12,800	13,600
c. A. 4. CHARGES PAYABLE TO GOVERNMENTS, DEPARTMENTS, ETC.			VOTED—				
			CONTRIBUTION PAYABLE TO THE GOVERNMENT OF ORISSA FOR SUPPLY OF ARRACK TO THE ELWINPETA DEPOT AND PALASA WAREHOUSE IN VIZAGAPATAM ..	..	2,000	2,000	2,000
			TOTAL—c. A. 4.—VOTED ..	..	2,000	2,000	2,000
			TOTAL—c. A.—ORDINARY AREAS—VOTED ..	*105* 78,221	74,500	77,100	77,000

* Rates and Taxes.

8. c.—PROVINCIAL EXCISE—DISTILLERIES.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			c. B. PARTIALLY EXCLUDED AREAS.	RS.	RS.	RS.	RS.
c. B. PAY OF ESTABLISHMENTS AND OTHER CHARGES.			VOTED	4,233	3,800	4,100	3,800
	1	1	Assistant Inspector 1 (150); Special pay 1 (45)				
	7	7	Peons 1 (20—25), 6 (12—18): Special pay 1 (5), 1 (2) ..				
			Leave Allowances				
..			TRAVELLING ALLOWANCES ..	154	200	200	200
			HONORARIA	364	200	200	200
			CONTINGENCIES	3	100	100	100
			TOTAL—c. B. PARTIALLY EXCLUDED AREAS—VOTED.	4,754	4,300	4,600	4,300
GRAND TOTAL—8. c.—DISTILLERIES—VOTED ..				105 82,975	78,800	81,700	81,300

8. e.—PROVINCIAL EXCISE—COMPENSATIONS.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
e. A. INDIAN STATES AND OTHER GOVERNMENTS.			CHARGED— *SANDUR*	*400*	*400*	*400*	..
			BANGANAPALLE	*39,715*	*41,000*	*50,500*	*50,500*
			MYSORE	*4,352*	*4,500*	*4,500*	*4,500*
			COCHIN	*32,252*	*17,900*	*17,900*	*17,900*
			TRAVANCORE	*468*	*3,200*	*3,200*	*3,200*
			HYDERABAD	..	*100*	..	..
			PUDUKOTTA	..	*2,700*	*2,700*	*2,700*
			VOTED— FRENCH GOVERNMENT	*3,550*	24,000	41,200	27,000
			COORG	1,524	1,500	1,500	1,500
			BOMBAY	1,399	2,200	1,500	1,500
			BENGAL	..	200	200	200
			CIVIL AND MILITARY STATION, BANGALORE	35,170	35,000	35,000	35,000
			TOTAL—e. A. *Charged*	*80,737*	*69,800*	*79,200*	*78,800*
			TOTAL—e. A. VOTED ..	38,093	62,900	79,400	65,200
e. B. MISCELLANEOUS COMPENSATIONS.			VOTED— TODDY COMPENSATIONS	151	100	100	100
			COMPENSATION TO THE MADRAS CORPORATION FOR WITHHOLDING LIQUOR TARIFF	13,607	13,600	13,600	..
			TOTAL—e. B.—VOTED ..	13,758	13,700	13,700	100
GRAND TOTAL—8. e.—COMPENSATIONS.				1,32,588	1,46,400	1,72,300	1,44,100
			Charged ..	*80,737*	*69,800*	*79,200*	*78,800*
			VOTED ..	51,851	76,600	93,100	65,300

DEMAND III—STAMPS.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1938–1939.

DEMAND FOR GRANT (VOTED) .. .. Rs 5,14,900

Total of sums Charged .. .. *Rs. 2,900*

9—STAMPS.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936-1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
NON-JUDICIAL.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
9. a. CHARGES FOR THE SALE OF STAMPS—								
A. ORDINARY AREAS—								
1. PRESIDENCY TOWN ..	*8,821*	5,440	..	12,100		13,100		12,900
2. MUFASSAL ..	*2,82,419*	..	..	2,66,400		2,80,000		2,80,000
TOTAL—9. a. A. ..	*2,91,240*	5,440	..	2,78,500		2,93,100		2,92,900
B. PARTIALLY EXCLUDED AREAS— MUFASSAL	..	..	..	300		300		300
TOTAL—9. a. ..	*2,91,240*	5,440	..	2,78,800		2,93,400		2,93,200
9. b. COST OF STAMPS SUPPLIED FROM CENTRAL STAMP STORES—								
A. ORDINARY AREAS ..	..	56,704	..	56,700		54,800		55,000
B. PARTIALLY EXCLUDED AREAS	..	..	..	100		100		100
TOTAL—9. b ..		56,704	..	56,800		54,900		55,100
TOTAL—NON-JUDICIAL ..	*2,91,240*	62,144	..	3,35,600		3,48,300		3,48,300
JUDICIAL.								
9. c. CHARGES FOR THE SALE OF STAMPS (HONORARIA)—								
A. ORDINARY AREAS ..	*66,562*	30,839	..	1,04,000		86,700		86,700
B. PARTIALLY EXCLUDED AREAS	..	..	..	200		200		200
TOTAL—9. c ..	*66,562*	30,839	..	1,04,200		86,900		86,900
9. d. COST OF STAMPS SUPPLIED FROM CENTRAL STAMP STORES—								
A. ORDINARY AREAS ..	..	64,369	..	68,300		60,000		60,000
B. PARTIALLY EXCLUDED AREAS	..		..	100		100		100
TOTAL—9. d ..	..	64,369	..	68,400		60,100		60,100
TOTAL—JUDICIAL ..	*66,562*	95,208	..	1,72,600		1,47,000		1,47,000

9—STAMPS—*cont.*

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
GENERAL.								
9. e. SUPERINTENDENCE—								
A. PAY OF STAFF AND OTHER CHARGES ..	*2,400*	11,499	*2,400*	11,600	*2,400*	11,800	*2,400*	11,800
B. FREIGHT CHARGES ON STAMPS	..	8,167	..	8,800	..	7,800	..	7,800
C. CHARGES PAYABLE TO OR RECOVERABLE FROM GOVERNMENTS, DEPARTMENTS AND OTHERS	*— 476*	..	*— 500*	..	*— 500*	..	*— 500*	..
TOTAL—9. e. ..	*1,924*	19,666	*1,900*	20,400	*1,900*	19,600	*1,900*	19,600
9. f. CHARGES IN ENGLAND—								
HIGH COMMISSIONER FOR INDIA—								
A. STERLING OVERSEAS PAY ..	*1,000*	..	*1,000*	..	*1,000*	..	*1,000*	..
B. STORES FOR INDIA ..	..	..	..	200	..	200	..	..
TOTAL—9. f. ..	*1,000*	..	*1,000*	200	*1,000*	200	*1,000*	..
9. g. LOSS OR GAIN BY EXCHANGE ..	*— 5*	..	..	..	..	..	..	..
TOTAL — DEMAND III — STAMPS (ALSO MAJOR HEAD 9) ..	*3,60,721*	1,77,018	*2,900*	5,28,800	*2,900*	5,15,100	*2,900*	5,14,900
	5,37,739		5,31,700		5,18,000		5,17,800	

9. a.—STAMPS—NON-JUDICIAL—Charges for the Sale of Stamps.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate. 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			A. Ordinary areas.	RS.	RS.	RS.	RS.
a. A. 1. Presidency Town.			Voted— Pay of Establishments ..	5,176	5,700	5,900	5,700
	12	12	Salaried Vendors 1 (94), 3 (52), 1 (50) ; Stamp Gumasta, Madras Taluk office 1 (40—65); Shroff 1 (23—35) ; Peons in the Taluk office 5 (15—20).				
			Leave Allowances.				
			Discount on sale of General Stamps	*8,821*	6,200	7,000	7,000
			Contingencies	264	200	200	200
			Total—a. A. 1—Voted ..	*8,821* 5,440	12,100	13,100	12,900
a. A. 2. Mufassal.			Voted—				
			Discount on sale of General Stamps	*2,82,419*	2,66,400	2,80,000	2,80,000
			Total—a. A. 2—Voted ..	*2,82,419*	2,66,400	2,80,000	2,80,000
			Total—a. A. Ordinary Areas—Voted ..	*2,91,240* 5,440	2,78,500	2,93,100	2,92,900
			B. Partially excluded areas.				
a. B. Mufassal.			Voted—				
			Discount on sale of General Stamps	..	300	300	300
			Total—a. B.—Partially Excluded Areas—Voted.	..	300	300	300
Grand Total—9. a.—Charges for the Sale of Stamps—Voted ..				*2,91,240* 5,440	2,78,800	2,93,400	2,93,200

9. c.—STAMPS—JUDICIAL—Charges for the Sale of Stamps.

Sub-heads of appropriation. (1)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate. 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
	A. Ordinary areas.				
c. A. Charges for the Sale of Stamps (Honoraria)—Ordinary areas.	Voted—				
	Discount on Sale of Court-fee Stamps	*66,562*	69,000	63,000	63,000
	Discount on Sale of Copy Stamp papers	30,839	35,000	23,700	23,700
	Total—c. A.—Voted ..	*66,562* 30,839	1,04,000	86,700	86,700
	B. Partially excluded areas.				
c. B. Charges for the Sale of Stamps (Honoraria)—Partially Excluded areas.	Voted—				
	Discount on Sale of Court-fee Stamps	..	100	100	100
	Discount on Sale of Copy Stamp papers	..	100	100	100
	Total—c. B.—Voted ..	..	200	200	200
Grand Total—9. c.—Charges for the Sale of Stamps—Voted ..		*66,562* 30,839	1,04,200	86,900	86,900

9. e.—STAMPS—GENERAL—Superintendence.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
e. A. Pay of Staff and Other Charges.			Charged—				
			Pay and Allowances of Officers	*2,400*	*2,400*	*2,400*	*2,400*
			Portion of the pay of the Assistant Superintendent of Stationery transferred from '56. a. Stationery and Printing—Stationery Office.'				
			Voted—				
			Pay of Officers and Establishments	10,737	10,700	10,900	10,900
			Portion of the pay of the Officiating Assistant Superintendent transferred from '56. a. Stationery and Printing—Stationery Office.'				
			Portion of the pay of the Combined Stamp and Stationery Establishment transferred from '56. a. Stationery and Printing—Stationery Office.'				
	3	3	Stamps establishment in the Board of Revenue—Clerks 1 (65—125), 2 (40—80).				
			Allowances and Contingencies ..	762	900	900	900
			Total—e. A. *Charged* ..	*2,400*	*2,400*	*2,400*	*2,400*
			Total—e. A. Voted ..	11,499	11,600	11,800	11,800
e. B. Freight Charges on Stamps.			Total—e. B.—Voted ..	8,167	8,800	7,800	7,800
e. C. Charges payable to or recoverable from Governments, Departments and others.			Charged—				
			Charges recoverable from Governments and Departments ..	*— 476*	*— 500*	*— 500*	*— 500*
			Portion of the amount chargeable to Central on account of the Assistant Superintendent of Stationery for doing political duties.				
			Total—e. C.—*Charged* ..	*— 476*	*— 500*	*— 500*	*— 500*
Grand Total—9. e.—General—Superintendence ..				21,590	22,300	21,500	21,500
			Charged ..	*1,924*	*1,900*	*1,900*	*1,900*
			Voted ..	19,666	20,400	19,600	19,600

DEMAND IV—FOREST.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1938–1939.

DEMAND FOR GRANT (VOTED) .. .. Rs. 32,19,100

Total of sums Charged .. .. *Rs. 8,68,400*

10—FOREST.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
10. a. GENERAL DIRECTION—								
A. PAY OF OFFICERS ..	*46,065*	..	*48,500*	..	*48,300*	..	*45,100*	..
B. PAY OF ESTABLISHMENTS	..	31,077	..	32,000	..	32,000	..	31,400
C. CLOTHING AND EQUIPMENT	..	18,497	..	19,500	..	18,500	..	18,500
D. OTHER CHARGES ..	*1,979*	11,147	*3,500*	10,500	*3,000*	9,600	*3,500*	7,000
TOTAL—10. a. ..	*48,044*	60,721	*52,000*	62,000	*51,300*	60,100	*48,600*	56,900

10—FOREST—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
10. b. CONSERVANCY AND WORKS—								
I. ORDINARY AREAS.								
b. I. A. FOREST PRODUCE REMOVED BY GOVERNMENT AGENCY.	..	5,03,401	..	4,82,200	..	5,09,700	..	4,95,700
b. I. B. TIMBER AND OTHER PRODUCE REMOVED FROM THE FOREST BY CONSUMERS AND PURCHASERS.	..	1,61,296	..	1,56,800	..	1,54,300	..	1,56,800
b. I. C. MAINTENANCE, REPAIRS AND RENEWALS—								
1. FEED AND UPKEEP OF CATTLE ..	..	83,036	..	88,900	..	83,000	..	85,000
2. RENEWALS OR REPLACEMENTS OF STORES AND TOOLS AND PLANT ..	..	28,348	..	18,900	..	19,600	..	16,600
b. I. D. COMMUNICATIONS AND BUILDINGS—								
1. ROADS AND BRIDGES	..	1,46,968	..	1,33,400	..	1,40,000	..	1,45,000
2. BUILDINGS AND OTHER WORKS.	*3,856*	1,02,081	..	95,800	..	1,19,700	..	1,06,100
b. I. E. CONSERVANCY AND REGENERATION—								
1. REGENERATION ..	..	71,453	..	73,300	..	73,300	..	82,300
2. FIRE PROTECTION.	..	31,455	..	31,500	..	30,500	..	30,000
3. OTHER WORKS ..	..	38,382	..	41,000	..	37,800	..	37,600
b. I. F. OTHER CHARGES ..	*4,384*	27,124	..	28,000	..	30,500	..	27,700
b. I. G. FOREST PANCHAYATS.	..	17,077	..	18,100	..	20,500	..	18,700
b. I. H. SUSPENSE—WORKS ADVANCES ..	..	10	..	800	..	800	..	1,000
TOTAL—10. b. I. ..	*8,240*	12,10,631	..	11,68,700	..	12,19,700	..	12,02,500

10—FOREST—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1936-1937. Non-voted. (2)	Accounts, 1936-1937. Voted. (3)	Budget Estimate, 1937-1938. Charged. (4)	Budget Estimate, 1937-1938. Voted. (5)	Revised Estimate, 1937-1938. Charged. (6)	Revised Estimate, 1937-1938. Voted. (7)	Budget Estimate, 1938-1939. Charged. (8)	Budget Estimate, 1938-1939. Voted. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
10. b. CONSERVANCY AND WORKS—*cont.*								
II. PARTIALLY EXCLUDED AREAS.								
b. II. A. FOREST PRODUCE REMOVED BY GOVERNMENT AGENCY.	..	..	..	3,300	..	9,300	..	14,400
b. II. B. TIMBER AND OTHER PRODUCE REMOVED FROM THE FOREST BY CONSUMERS AND PURCHASERS.	..	..	..	12,500	..	13,000	..	13,000
b. II. C. MAINTENANCE, REPAIRS AND RENEWALS—								
1. FEED AND UPKEEP OF CATTLE ..	..	..	..	900	..	1,100	..	1,100
2. RENEWALS OR REPLACEMENTS OF STORES AND TOOLS AND PLANT ..	..	..	..	4,500	..	3,600	..	4,900
b. II. D. COMMUNICATIONS AND BUILDINGS—								
1. ROADS AND BRIDGES	..	..	..	7,500	..	10,200	..	8,000
2. BUILDINGS AND OTHER WORKS.	..	..	..	5,800	..	7,300	..	5,700
b. II. E. CONSERVANCY AND REGENERATION—								
1. REGENERATION ..	..	..	..	5,500	..	6,000	..	6,000
2. FIRE PROTECTION.	..	..	..	3,100	..	3,200	..	3,200
3. OTHER WORKS ..	..	..	..	900	..	1,100	..	800
b. II. F. OTHER CHARGES ..	..	..	..	3,800	..	3,800	..	3,700
b. II. G. SUSPENSE—WORKS ADVANCES ..	..	..	..	100	..	100	..	100
TOTAL—10. b. II. ..	..	..	..	47,900	..	58,700	..	60,900
TOTAL—10. b. ..	*8,240*	12,10,631	..	12,16,600	..	12,78,400	..	12,63,400

10—FOREST—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936-1937.		Budget Estimate, 1937-1938.		Revised Estimate, 1937-1938.		Budget Estimate, 1938-1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
10. c. ESTABLISHMENT—								
I. ORDINARY AREAS.								
A. PAY OF OFFICERS ..	*5,27,712*	2,40,030	*5,07,200*	2,42,200	*5,22,000*	2,32,700	*5,30,000*	2,41,400
B. PAY OF ESTABLISHMENTS ..	..	12,36,919	..	11,83,100	..	11,72,000	..	11,86,200
C. ALLOWANCES AND HONORARIA ..	*99,013*	2,67,908	*89,500*	2,52,900	*87,800*	2,57,800	*88,000*	2,52,800
D. CONTINGENCIES ..	*4,992*	1,56,774	..	1,59,800	..	1,30,100	..	1,27,600
TOTAL—10. c. I. ..	*6,31,717*	19,01,631	*5,96,700*	18,38,000	*6,09,800*	17,92,600	*6,18,000*	18,08,000
II. PARTIALLY EXCLUDED AREAS.								
A. PAY OF OFFICERS ..	..	..	*23,000*	..	*6,600*	9,900	*13,900*	5,100
B. PAY OF ESTABLISHMENTS	..	..	..	68,000	..	67,800	..	68,300
C. ALLOWANCES AND HONORARIA ..	..	..	*4,000*	10,900	*1,400*	13,900	*2,500*	12,000
D. CONTINGENCIES ..	..	..	..	3,100	..	3,200	..	3,200
TOTAL—10. c. II. ..	..	..	*27,000*	82,000	*8,000*	94,800	*16,400*	88,600
TOTAL—10. c. ..	*6,31,717*	19,01,631	*6,23,700*	19,20,000	*6,17,800*	18,87,400	*6,34,400*	18,96,600

10—FOREST—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936-1937.		Budget Estimate, 1937-1938.		Revised Estimate, 1937-1938.		Budget Estimate, 1938-1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
10. d. CHARGES IN ENGLAND—								
HIGH COMMISSIONER FOR INDIA—								
A. LEAVE SALARIES AND DEPUTATION PAY	*1,11,518*	..	*1,05,400*	..	*1,29,600*	4,600	*1,06,400*	..
B. STERLING OVERSEAS PAY ..	*81,078*	..	*87,000*	..	*80,800*	..	*79,000*	..
C. STORES FOR INDIA.	..	5,746	..	1,400	..	600	..	2,200
D. OTHER CHARGES (CONTRIBUTION TO THE IMPERIAL FORESTRY INSTITUTE, OXFORD) ..	..	8,000	..	..	..	..	..	..
TOTAL—10. d. ..	*1,92,596*	13,746	*1,92,400*	1,400	*2,10,400*	5,200	*1,85,400*	2,200
10. e. LOSS OR GAIN BY EXCHANGE—								
A. OTHER THAN ON STORES ..	*—1,049*	— 41	..	..	*—1,100*	..	..	..
B. STORES	..	— 37	..	..	..	..	..	..
TOTAL—10. e. ..	*—1,049*	— 78	..	..	*—1,100*	..	..	..
	†*8,79,548*	31,86,651	*8,68,100*	32,00,000	*8,78,400*	32,31,100	*8,68,400*	32,19,100
TOTAL—DEMAND IV—FOREST (ALSO MAJOR HEAD—10)	† 40,66,199		40,68,100		41,09,500		40,87,500	

† Excludes Rs. 2,44,226 booked under the old minor head 8. Forest—Interest on Capital outlay.

10. a.—FOREST—General Direction.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
a. A. Pay of Officers.			Charged	*46,065*	*48,500*	*48,300*	*45,100*
	1	*1*	*Chief Conservator (2,500—125—2,750).*				
	1	*1*	*Personal Assistant to the Chief Conservator of Forests (325—1,350)* ..				
			Total—a. A.—*Charged* ..	*46,065*	*48,500*	*48,300*	*45,100*
a. B. Pay of Establishments.			Voted	31,077	32,000	32,000	31,400
	23	23	Manager 1 (200—250); Superintendents 1 (125—175), 1 (100—150); Clerks 8 (65—125), 1 (55—100), 2 (40—80), 3 (37—70); Typists 4 (40—80); Special pay—Shorthand 1 (25); Typewriting 1 (10); Draughtsman 1 (70—5/2—85); Temporary Accountant 1 (125—10/2—155)				
	11	11	Attenders 2 (23—35); Daffadar 1 (20—25); Peons 7 (15—20), 1 (12—17)				
			Leave Allowances				
			Total—a. B.—Voted ..	31,077	32,000	32,000	31,400
a. C. Clothing and Equipment.			Total—a. C.—Voted ..	18,497	19,500	18,500	18,500
a. D. Other Charges.			Charged—				
			Travelling allowances (including cost of passages)	*1,666*	*3,500*	*3,000*	*3,500*
			Voted—				
			Allowances	952	1,400	1,500	1,400
			Rents	3,454	3,500	300	..
			Books and Periodicals ..	1,711	1,600	2,200	1,600
			Service Postage and Telegrams.	1,487	1,500	1,500	1,500
			Other Charges	3,543 * *313*	2,500	4,100	2,500
			Total—a. D. *Charged* ..	*1,979*	*3,500*	*3,000*	*3,500*
			Total—a. D. Voted ..	11,147	10,500	9,600	7,000
			GRAND TOTAL—10. a.—GENERAL DIRECTION ..	1,08,765	1,14,000	1,11,400	1,05,500
			Charged ..	*48,044*	*52,000*	*51,300*	*48,600*
			Voted ..	60,721	62,000	60,100	56,900

* Rates and taxes.

10. b.—FOREST—CONSERVANCY AND WORKS.

Sub-heads of appropriation. (1)	Details. (2)	Figures by detailed account heads. Accounts, 1936–1937. (3)	Budget Estimate, 1937–1938. (4)	Revised Estimate, 1937–1938. (5)	Budget Estimate, 1938–1939. (6)
	I. ORDINARY AREAS.	RS.	RS.	RS.	RS.
b. I. A. FOREST PRODUCE REMOVED BY GOVERNMENT AGENCY.	VOTED—				
	TIMBER	3,62,811	3,47,800	3,73,200	3,60,500
	FIREWOOD AND CHARCOAL	15,417	14,300	13,200	12,500
	BAMBOOS	20,509	14,200	16,000	18,700
	SANDALWOOD	91,449	91,100	94,800	89,200
	GRASS AND OTHER MINOR PRODUCE ..	13,215	14,800	12,500	14,800
	TOTAL—b. I. A.—VOTED ..	5,03,401	4,82,200	5,09,700	4,95,700
b. I. B. TIMBER AND OTHER PRODUCE REMOVED FROM THE FOREST BY CONSUMERS AND PURCHASERS.	TOTAL—b. I. B.—VOTED ..	1,61,296	1,56,800	1,54,300	1,56,800
b. I. C. 1. FEED AND UPKEEP OF CATTLE.	TOTAL—b. I. C. 1.—VOTED ..	83,036	88,900	83,000	85,000
b. I. C. 2. RENEWALS OR REPLACEMENTS OF STORES AND TOOLS AND PLANT.	VOTED—				
	RENEWALS AND REPLACEMENTS OF TOOLS AND PLANT	28,348	18,900	19,600	16,600
	TOTAL—b. I. C. 2.—VOTED ..	28,348	18,900	19,600	16,600
b. I. D. 1. ROADS AND BRIDGES.	TOTAL—b. I. D. 1.—VOTED ..	1,46,968	1,33,400	1,40,000	1,45,000
b. I. D. 2. BUILDINGS AND OTHER WORKS.	VOTED—				
	BUILDINGS	90,635	77,000	99,000	90,100
	FOREST COLLEGE	3,903	4,000	4,500	3,500
	RATES AND TAXES	*3,856*	4,100	4,500	4,500
	OTHER WORKS	7,543	10,700	11,700	8,000
		3,856			
	TOTAL—b. I. D. 2.—VOTED ..	1,02,081	95,800	1,19,700	1,06,100
b. I. E. 1. REGENERATION.	TOTAL—b. I. E. 1.—VOTED ..	71,453	73,300	73,300	82,300
b. I. E. 2. FIRE PROTECTION.	TOTAL—b. I. E. 2.—VOTED ..	31,455	31,500	30,500	30,000

10. b.—FOREST—CONSERVANCY AND WORKS—*cont.*

Sub-heads of appropriation. (1)	Details. (2)	Accounts, 1936–1937. (3)	Budget Estimate, 1937–1938. (4)	Revised Estimate, 1937–1938. (5)	Budget Estimate, 1938–1939. (6)
		RS.	RS.	RS.	RS.
	I. ORDINARY AREAS—*cont.*				
b. I. E. 3. OTHER WORKS.	VOTED—				
	MAINTENANCE OF BOUNDARIES	10,539	11,400	11,700	9,900
	WORKING PLANS	6,453	10,000	6,400	7,500
	FOREST SURVEYS	9,107	7,600	7,600	7,600
	OTHER ITEMS	12,283	12,000	12,100	12,600
	TOTAL—b. I. E. 3.—VOTED ..	38,382	41,000	37,800	37,600
b. I. F. OTHER CHARGES.	VOTED—				
	TRANSFER OF LICENCE FEES TO THE NILGIRIS GAMES ASSOCIATION	5,120	4,300	5,000	5,000
	HONORARIA	789	1,200	1,200	1,200
	RATES AND TAXES	*4,384*	4,100	6,300	4,200
	MISCELLANEOUS	21,215	18,400	18,000	17,300
	TOTAL—b. I. F.—VOTED ..	*4,384* 27,124	28,000	30,500	27,700
b. I. G. FOREST PANCHAYATS.	VOTED—				
	Assignments to Forest Panchayats of a moiety of the compounding fees in forest offences	15,371	16,000	18,500	17,200
	Maintenance of Forest Rest-houses ..	1,706	2,100	2,000	1,500
	TOTAL—b. I. G.—VOTED ..	17,077	18,100	20,500	18,700
b. I. H. SUSPENSE—WORKS—ADVANCES.	TOTAL—b. I. H.—VOTED ..	10	800	800	1,000
	TOTAL—10. b. I.—ORDINARY AREAS—VOTED ..	*8,240* 12,10,631	11,68,700	12,19,700	12,02,500

10. b.—FOREST—CONSERVANCY AND WORKS—*cont.*

Sub-heads of appropriation. (1)	Details. (2)	Accounts, 1936–1937. (3)	Budget Estimate, 1937–1938. (4)	Revised Estimate, 1937–1938. (5)	Budget Estimate, 1938–1939. (6)
	II. PARTIALLY EXCLUDED AREAS.	RS.	RS.	RS.	RS.
b. II. A. FOREST PRODUCE REMOVED BY GOVERNMENT AGENCY.	VOTED—				
	TIMBER	..	3,000	9,000	10,400
	FIREWOOD AND CHARCOAL	..	200	200	200
	BAMBOOS	..	..	..	3,800
	GRASS AND OTHER MINOR PRODUCE ..	..	100	100	
	TOTAL—b. II. A.—VOTED ..	..	3,300	9,300	14,400
b. II. B. TIMBER AND OTHER PRODUCE REMOVED FROM THE FOREST BY CONSUMERS AND PURCHASERS.	TOTAL—b. II. B.—VOTED ..	..	12,500	13,000	13,000
b. II. C. 1. FEED AND UPKEEP OF CATTLE.	TOTAL—b. II. C. 1.—VOTED ..	..	900	1,100	1,100
b. II. C. 2. RENEWALS OR REPLACEMENTS OF STORES AND TOOLS AND PLANT.	VOTED—				
	RENEWALS AND REPLACEMENT OF TOOLS AND PLANT	..	4,500	3,600	4,900
	TOTAL—b. II. C. 2.—VOTED ..	..	4,500	3,600	4,900
b. II. D. 1. ROADS AND BRIDGES.	TOTAL—b. II. D. 1.—VOTED ..	..	7,500	10,200	8,000
b. II. D. 2. BUILDINGS AND OTHER WORKS.	VOTED—				
	BUILDINGS	..	5,500	7,000	5,500
	OTHER WORKS	..	300	300	200
	TOTAL—b. II. D. 2.—VOTED ..	..	5,800	7,300	5,700

10. b. FOREST—CONSERVANCY AND WORKS—*cont.*

Sub-heads of appropriation. (1)	Details. (2)	Accounts, 1936–1937. (3)	Budget Estimate, 1937–1938. (4)	Revised Estimate, 1937–1938. (5)	Budget Estimate, 1938–1939. (6)
		Figures by detailed account heads.			
	II. PARTIALLY EXCLUDED AREAS—*cont.*	RS.	RS.	RS.	RS.
b. II. E. 1. REGENERATION.	TOTAL—b. II. E. 1.—VOTED ..	..	5,500	6,000	6,000
b. II. E. 2. FIRE PROTECTION.	TOTAL—b. II. E. 2.—VOTED ..	..	3,100	3,200	3,200
b. II. E. 3. OTHER WORKS.	VOTED—				
	MAINTENANCE OF BOUNDARIES	..	900	1,100	800
	TOTAL—b. II. E. 3.—VOTED ..	..	900	1,100	800
b. II. F. OTHER CHARGES.	VOTED—				
	HONORARIA	..	100	100	..
	MISCELLANEOUS	..	3,700	3,700	3,700
	TOTAL—b. II. F.—VOTED ..	..	3,800	3,800	3,700
b. II. G. SUSPENSE—WORKS ADVANCES.	TOTAL—b. II. G.—VOTED ..	..	100	100	100
	TOTAL—10. b. II. PARTIALLY EXCLUDED AREAS—VOTED..	..	47,900	58,700	60,900
GRAND TOTAL—10. b.—CONSERVANCY AND WORKS—VOTED ..		*8,240* 12,10,631	12,16,600	12,78,400	12,63,400

10. c.—FOREST—ESTABLISHMENTS.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			I. ORDINARY AREAS.				
c. I. A. PAY OF OFFICERS.			CHARGED	*5,27,712*	*5,07,200*	*5,22,000*	*5,30,000*
	6	6	*Conservators (1,750—2,150)* ..				
	36	37	*Deputy and Assistant Conservators 33 (325—1,350); Special pay (unhealthy) 1 (100); Provincial Sylviculturist 1 (575—1,350); Special pay 1 (100); Forest Engineer 1 (325—1,350); Principal 1 (325—1,350); Instructor 1 (325—1,350); Special pay 1 (150), 1 (100); Working Plan allowance 1 (75) for nine months ..*				
			VOTED	2,40,030	2,42,200	2,32,700	2,41,400
	28	26	Extra Assistant Conservators 22 (250—900); Special pay 2 (67½); Instructors—Madras Forest Service 2 (250—900); Special pay (personal) 1 (75); Warden 1 (20); Forest Utilization Officer 1 (250—900); Inspector of Livestock 1 (200—400); Special pay (personal) 2 (75), for nine months.				
			Leave Allowances for the Inspector of Livestock				
			TOTAL—c. I. A. *Charged* ..	*5,27,712*	*5,07,200*	*5,22,000*	*5,30,000*
			TOTAL—c. I. A. VOTED ..	2,40,030	2,42,200	2,32,700	2,41,400
c. I. B. PAY OF ESTABLISHMENTS.			VOTED—				
			PERMANENT	11,74,557	11,22,000	11,14,000	11,27,500
	152	151	Rangers 8 (225), 16 (200), 22 (175), 24 (150), 23 (125), 24 (100), 20 (80), 14 (75); Special pay (unhealthy) 25 (36); Special pay (personal) 3 (50) for nine months				
	471	464	Foresters 34 (50), 70 (45), 104 (40), 113 (35), 8 (32), 82 (30), 53 (28); Special pay (unhealthy) 147 (9); Land Revenue Forester 1 (10); Personal pay 4 (2); Special pay 10 (5) for nine months				
			Carried over ..	11,74,557	11,22,000	11,14,000	11,27,500

10. c.—FOREST—ESTABLISHMENTS—*cont.*

SUB-HEADS of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937-1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			I. ORDINARY AREAS—*cont.*				
			Brought forward ..	11,74,557	11,22,000	11,14,000	11,27,500
c. I. B. PAY OF ESTABLISHMENTS—*cont.*			VOTED—*cont.*				
			PERMANENT—*cont.*				
	1,334	1,337	Guards 89 (24), 179 (21), 1 (20), 445 (18), 1 (17), 622 (15); Special pay (unhealthy) 243 (3).				
	3 [4]	3 [4]	Veterinary Assistants 2 (60—120); Clerk 1 (35—60); Special pay (50°/° of the pay) unhealthy—Wynaad and Mount Stuart 2 (36)				
			Office Establishments—				
			Conservators, District Forest and Range officers				
	380	387	Managers 4 (125—175), 1 (100—150); Clerks 5 (70—100), 5 (70—90), 21 (60—80), 1 (55—70), 235 (35—60), 17 (30—55); Accountants 4 (125—150), 1 (100—125), 23 (60—80), 4 (55—70), 1 (35—60), 1 (30—55); Typists 23 (35—60), 3 (30—55), 6 (20—35); Draughtsmen 4 (60—80), 1 (55—70), 17 (35—60), 10 (30—55); Special pay (unhealthy) 2 (22½), 17 (13½), 2 (9); Shorthand 1 (15); Typewriting 2 (10); Personal pay 1 (10), 1 (7), 1 (3)				
	199	253	Peons 253 (12—18); Special pay (unhealthy) 17 (2) ..				
			Provincial Sylviculturist's office—				
	10	10	Clerks 1 (55—70), 2 (35—60); Typist 1 (35—60); Peons 6 (12—18); Special pay 1 (2), Wynaad				
			Forest Engineer's office—				
	4	7	Accountant 1 (60—80); Surveyor Draftsman 1 (55—70); Clerk 1 (35—60); Tracer 1 (50); Peons 1 (12—18), 2 (12—17)				
			Forest College office—				
	2	2	Curator 1 (100—150); Overseer 1 (50—90)				
	6	6	Manager 1 (80—120); Accountant 1 (60—80); Storekeeper 1 (60—80); Clerks 2 (35—60); Typist 1 (35—60); Special pay (Typewriting) 1 (10); Personal pay 1 (20) ..				
	12	12	Havildars 1 (35—60), 1 (30—55); Peons 10 (12—18) ..				
			Stipends—1936–1938 course, students 9 (50) for four months				
			Carried over ..	11,74,557	11,22,000	11,14,000	11,27,500

10. c.—FOREST—ESTABLISHMENTS—*cont.*

SUB-HEADS of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			I. ORDINARY AREAS—*cont.*				
			Brought forward ..	11,74,557	11,22,000	11,14,000	11,27,500
c. I. B. PAY OF ESTABLISHMENTS—*cont.*			VOTED—*cont.*				
			PERMANENT—*cont.*				
			Working Plans Conservator's and Working Plans Officer's office establishments—				
	12	12	Manager 1 (80—120); Accountant 1 (55—5/2—70); Tour clerk 1 (70—100); Clerks 6 (35—60); 1 (30—55); Draughtsman 1 (60—80); Typist 1 (35—60); Special pay (Shorthand) 1 (25).				
	18	18	Peons 18 (12—18)				
			Leave allowances				
	2	2	Forest Utilization office—Clerks 1 (55—70), 1 (30—55) ..				
			TEMPORARY	62,362	61,100	58,000	58,700
	4	4	Rangers 4 (75); Special pay, Ulandi 1 (22½)				
	8 [18]	15 [19]	Foresters 15 (28); Special pay (unhealthy) 3 (9), 1 (5)				
	5	11	Forest Guards 11 (15); Special pay 1 (2)				
	..	1	Compounder 1 (28—40); Special pay 1 (9)				
			Subsidy payable to the rural medical practitioner, Renigunta ..				
			Vernacular Training Schools ..				
	57	30	Forest Guards 30 (15) for 2 months.				
			Office Establishments—Conservators, District Forest Officers and Rangers.				
	31	26	Clerks 10 (30—55), 2 (35), 5 (30), 9 (28); Special pay (unhealthy) 4 (13½), 1 (9), 2 (5)				
	103	43	Range peons and peons for Extra Assistant Conservators and Assistant Conservators not in charge of divisions 40 (12); for Vernacular Training School 1 (12) for 2 months; peons for Veterinary Assistants 2 (12); Special pay (unhealthy) 3 (2)..				
	1	1	Peon under the Research Ranger 1 (12)				
			Working Plans Conservator's, Working Plans Officer's and Ranger's establishments—				
	4	4	Typists 1 (30—55); Draughtsmen 3 (55) for full year				
	13 [15]	16	Peons 16 (12); Special pay 3 (2).				
			Forest Utilization Office—				
	8	8	Accountant 1 (55—70); Clerk 1 (30—55); Typist 1 (30—55); Peons 5 (12—17).				
			Forest Engineer—				
	4	3	Peons 3 (12); Special pay 2 (2) ..				
			Forest College—				
	3	2	Sub-Assistant Surgeon 1 (65—170) for 4 months; Engine-driver 1 (55—70) ..				
			Carried over ..	12,36,919	11,83,100	11,72,000	11,86,200

10. c.—FOREST—ESTABLISHMENTS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937-1938. (2)	Strength. 1938-1939. (3)	Details. (4)	Accounts, 1936-1937. (5)	Budget Estimate, 1937-1938. (6)	Revised Estimate, 1937-1938. (7)	Budget Estimate, 1938-1939. (8)
				RS.	RS.	RS.	RS.
			I. ORDINARY AREAS—*cont.*				
			Brought forward ..	12,36,919	11,83,100	11,72,000	11,86,200
c. I. B. PAY OF ESTABLISHMENTS—*cont.*			VOTED—*cont.*				
			TEMPORARY—*cont.*				
			Chenchu Establishment—				
	30	34	Assistant to the Chenchu Officer 1 (175); Sub-Assistant Surgeon 1 (65—170); Compounder 1 (28—40); Nursing orderly 1 (12); Toti 1 (8); Teachers 22 (20—1—30), 6 (20—28); Clerk 1 (30—55); Special pay 1 (50), 1 (36), 1 (9), 19 (5), 1 (2)				
	35	34	Headmen 16 (8), 16 (6); Peons 2 (12)				
			TOTAL—c. I. B.—VOTED ..	12,36,919	11,83,100	11,72,000	11,86,200
c. I. C. ALLOWANCES AND HONORARIA.			CHARGED—				
			TRAVELLING ALLOWANCES ..	*83,569*	*82,300*	*80,000*	*80,000*
			COST OF PASSAGES	† *15,444*	*7,200*	*7,800*	*8,000*
			VOTED—				
			TRAVELLING ALLOWANCES ..	1,80,223	1,70,000	1,75,000	1,70,000
			Fixed Travelling allowances—Foresters in special tracts, 185 (13-2-0); Land Revenue forester 1 (13-2-0); Foresters in the Plains 276 (8-12-0); Veterinary Assistant, Mount Stuart 1 (17-8-0)	58,687	56,000	55,000	55,000
			OTHER COMPENSATORY	28,998	26,900	27,800	27,800
			Local Allowances 1 (22½), 7 (18), 8 (13½), 35 (9), 50 (2-11-0), 26 (1-13-0); House-rent allowance 1 (50); Presidency allowances 1 (6½), 2 (2½); Conveyance allowances 101 (15), 5 (12), 33 (4)				
			TOTAL—c. I. C. { *Charged* ..	*99,013*	*89,500*	*87,800*	*88,000*
			TOTAL—c. I. C. { VOTED ..	2,67,908	2,52,900	2,57,800	2,52,800

† Includes Rs. 68 on account of 'Other compensatory.'

10. c.—FOREST—ESTABLISHMENTS—*cont.*

SUB-HEADS of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			I. ORDINARY AREAS—*cont.*				
c. I. D. CONTINGENCIES.			VOTED—				
			Rents of Public Works Department buildings	32,922	32,800	3,000	..
			Service postage and telegram charges	35,155	35,000	37,000	37,000
			Pay of menials	11,270	10,500	11,300	11,100
			Tour charges	19,374	18,800	20,000	19,300
			Office expenses	9,630	9,000	10,200	10,100
			Rates and Taxes	*4,992*	5,100	5,200	5,300
			Apparatus and Materials	6,339	7,200	6,900	6,200
			Forest College Horti-agricultural operations	1,484	1,500	1,500	1,000
			Other charges	40,600	39,900	35,000	37,600
				4,992			
			TOTAL—c. I. D.—VOTED ..	1,56,774	1,59,800	1,30,100	1,27,600
			TOTAL—10. c.—I. ORDINARY AREAS ..	25,33,348	24,34,700	24,02,400	24,26,000
			Charged ..	*6,31,717*	*5,96,700*	*6,09,800*	*6,18,000*
			VOTED ..	19,01,631	18,38,000	17,92,600	18,08,000

10. c.—FOREST—ESTABLISHMENTS—*cont.*

SUB-HEADS of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			II. PARTIALLY EXCLUDED AREAS.				
c. II. A. PAY OF OFFICERS.			CHARGED		*23,000*	*6,600*	*13,900*
	2	*1*	*Deputy and Assistant Conservators 1 (325—1,350); Special pay (unhealthy) 1 (90)*				
			VOTED—		..	9,900	5,100
	..	1	Extra Assistant Conservator 1 (250—900)				
			TOTAL—c. II. A. *Charged* ..	..	*23,000*	*6,600*	*13,900*
			TOTAL—c. II. A. VOTED ..	..	..	9,900	5,100
c. II. B. PAY OF ESTABLISHMENTS.			VOTED—				
			PERMANENT		64,300	65,000	67,300
	8	9	Rangers 2 (175), 4 (100), 2 (80); 1 (75); Special pay (unhealthy) 8 (36)				
	30	31	Foresters 1 (50), 5 (45), 4 (40), 2 (36), 4 (35), 13 (30), 2 (28); Special pay (unhealthy) 27 (9); Personal pay 1 (5), 1 (2), 1 (½).				
	95	92	Guards 6 (24), 11 (21), 30 (18), 45 (15); Special pay (unhealthy) 52 (3); Personal pay 4 (3) ..				
	1	1	Revenue Inspector, Rampa (35—60); Special pay 1 (13½) ..				
			Office Establishments—				
			District Forest and Range offices.				
	11	16	Clerks 1 (60—80), 6 (35—60); 6 (30—55), Accountant 1 (60—80); Typists 1 (35—60); Draftsman 1 (35—60); Special pay (unhealthy) 1 (22½), 8 (13½), 4 (9)				
	11	17	Peons 15 (12—18), Special pay (unhealthy) 7 (2); Mahout 1 (12—18); Kavadi 1 (12—18).				
			Leave allowances				
			Temporary—		3,700	2,800	1,000
			Office Establishments—				
			District Forest Officers and Rangers				
	5	1	Clerk for Deputy Tahsildar, Rampa 1 (35)				
	10	4	Range peons and peons for Extra-Assistant Conservators and Assistant Conservators not in charge of divisions and for the Deputy Tahsildar, Rampa 4 (12); Special pay (unhealthy) 1 (2)				
			TOTAL—c. II. B.—VOTED ..	..	68,000	67,800	68,300

10. c.—FOREST—ESTABLISHMENTS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			II. PARTIALLY EXCLUDED AREAS—*cont.*				
c. II. C. ALLOWANCES AND HONORARIA.			CHARGED—				
			TRAVELLING ALLOWANCES ..	..	*4,000*	*1,400*	*2,500*
			VOTED—				
			TRAVELLING ALLOWANCES ..	..	6,000	9,000	7,000
			Fixed Travelling allowances—Foresters in special tracts 27 (13–2–0)	..	3,900	3,800	3,800
			OTHER COMPENSATORY				
			Conveyance allowances 3 (15), 5 (12), 1 (4)	..	1,000	1,100	1,200
			TOTAL—c. II. C. *Charged* ..	..	*4,000*	*1,400*	*2,500*
			TOTAL—c. II. C. VOTED ..	..	10,900	13,900	12,000
c. II. D. CONTINGENCIES.			VOTED—				
			Rents of Public Works Department buildings	..	200	..	..
			Service postage and telegram charges	..	1,000	1,200	1,200
			Pay of menials	..	600	600	600
			Tour charges	..	500	500	500
			Office expenses	..	300	300	300
			Apparatus and Materials ..	..	200	200	200
			Other charges	..	300	400	400
			TOTAL—c. II. D.—VOTED ..	..	3,100	3,200	3,200
			TOTAL—10. c.—II. PARTIALLY EXCLUDED AREAS ..	(a)	1,09,000	1,02,800	1,05,000
			Charged ..	(a)	*27,000*	*8,000*	*16,400*
			VOTED ..	(a)	82,000	94,800	88,600
GRAND TOTAL—10. c.—ESTABLISHMENTS.				25,33,348	25,43,700	25,05,200	25,31,000
			Charged ..	*6,31,717*	*6,23,700*	*6,17,800*	*6,34,400*
			VOTED ..	19,01,631	19,20,000	18,87,400	18,96,600

(a) Included under the corresponding heads under "10. c. Establishments—I. Ordinary areas."

DEMAND V—REGISTRATION.

ESTIMATE OF THE AMOUNT REQUIRED FOR EXPENDITURE IN 1938-1939.

DEMAND FOR GRANT (VOTED) .. .. Rs. 29,76,100

11.—REGISTRATION.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936-1937.		Budget Estimate, 1937-1938.		Revised Estimate, 1937-1938.		Budget Estimate, 1938-1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
11. a. SUPERINTENDENCE—								
A. PAY OF OFFICERS ..	..	25,200	..	25,200	..	25,400	..	25,200
B. PAY OF ESTABLISHMENTS.	..	26,213	..	27,500	..	26,700	..	27,700
C. OTHER CHARGES ..	*815*	13,934	..	17,200	..	17,600	..	18,100
TOTAL—11. a. ..	*815*	65,347	..	69,900	..	69,700	..	71,000

11—REGISTRATION—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936-1937.		Budget Estimate, 1937-1938.		Revised Estimate, 1937-1938.		Budget Estimate, 1938-1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
11. b. DISTRICT CHARGES—								
b. A. ORDINARY AREAS—								
1. PAY OF OFFICERS.	..	1,04,619	..	1,10,200	..	1,13,000	..	1,15,000
2. PAY OF ESTABLISHMENTS ..	..	24,18,704	..	24,54,500	..	24,38,000	..	24,70,000
3. REMUNERATION TO TEMPORARY SECTION WRITERS ..	..	..	..	13,500		12,000	..	13,500
4. ALLOWANCES AND HONORARIA ..	..	63,426	..	56,500		59,300	..	59,300
5. OTHER CHARGES.	*13,803*	2,22,455	..	2,44,100		2,43,000	..	2,43,000
6. CHARGES RECOVERABLE FROM GOVERNMENTS, DEPARTMENTS, ETC. ..	..	— 12,000	..	— 12,000		— 12,000	..	— 12,000
TOTAL—b. A. ORDINARY AREAS ..	*13,803*	27,97,204	..	28,66,800	..	28,53,300	..	28,88,800
b. B. PARTIALLY EXCLUDED AREAS—								
PAY OF ESTABLISHMENTS AND OTHER CHARGES.	..	4,338	..	5,000	..	4,900	..	5,100
TOTAL—11. b. ..	*13,803*	28,01,542	..	28,71,800	..	28,58,200	..	28,93,900
11. c. CHARGES IN ENGLAND—								
HIGH COMMISSIONER FOR INDIA—								
STORES FOR INDIA ..	..	10,344	..	11,200	..	10,800	..	11,200
11. d. LOSS OR GAIN BY EXCHANGE ..	..	— 59	..	..	..	— 100	..	..
TOTAL—DEMAND V—REGISTRATION (ALSO MAJOR HEAD 11).	*14,618*	28,77,174	..	29,52,900	..	29,38,600	..	29,76,100
	28,91,792		29,52,900		29,38,600		29,76,100	

11. a.—REGISTRATION—SUPERINTENDENCE.

Sub-heads of appropriation. (1)	Strength 1937–1938. (2)	Strength 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
a. A. Pay of Officers.			Voted	25,200	25,200	25,400	25,200
		2	Inspector-General 1 (1,250—50—1,500); Personal Assistant 1 (250—500); Personal pay 1 (100).				
			Leave Allowances				
			Total—a. A.—Voted ..	25,200	25,200	25,400	25,200
a. B. Pay of Establishments.			Voted	26,213	27,500	26,700	27,700
	8	8	Sub-Registrars (Clerks) 2 (160—200), 6 (65—150).				
	15	15	Clerks 4 (65—85), 1 (55—70), 8 (40—65); Typists 2 (40—65); Special pay—Shorthand 2 (25).				
	14	14	Attender 1 (23—35); Peons 11 (15—20), 2 (12—17).				
			Leave Allowances				
			Total—a. B.—Voted ..	26,213	27,500	26,700	27,700
a. C. Other Charges.			Voted—				
			Travelling Allowances ..	4,292	6,200	6,200	6,200
			Other Compensatory	1,469	1,700	1,500	2,000
			Madras House Allowance 2 (25), 6 (15); Presidency Allowance 1 (6½), 2 (2½).				
			Electric current and Telephone charges	1,159	1,100	1,100	1,100
			Service Postage and Telegrams.	1,531	1,800	2,000	2,000
			Tour charges	1,641	1,100	1,500	1,500
			Other Contingencies	{ * *815* 1,761 }	3,000	3,000	3,000
			Customs duty on imported stores.	2,081	2,300	2,300	2,300
				815			
			Total—a. C.—Voted ..	13,934	17,200	17,600	18,100
				815			
Grand Total—11. a.—Superintendence—Voted ..				65,347	69,900	69,700	71,000

* Rates and taxes.

11. b.—REGISTRATION—DISTRICT CHARGES

Sub-heads of appropriation.	Strength. 1937–1938.	Strength. 1938–1939.	Details.	Figures by detailed account heads. Accounts, 1936–1937.	Budget Estimate, 1937–1938.	Revised Estimate, 1937–1938.	Budget Estimate, 1938–1939.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			b. A. ORDINARY AREAS.	RS.	RS.	RS.	RS.
b. A. 1. PAY OF OFFICERS.			VOTED	1,04,619	1,10,200	1,13,000	1,15,000
	23 [24]	23 [24]	District Registrars 1 (700), 15 (250—500), 7 (150—500).				
			Leave Allowances.				
			TOTAL—b. A. 1.—VOTED ..	1,04,619	1,10,200	1,13,000	1,15,000
b. A. 2. PAY OF ESTABLISHMENTS.			VOTED	24,18,704	24,54,500	24,38,000	24,70,000
	602 [611]	602 [611]	Sub-Registrars 3 (200—250), 117 (160—200), 466 (65—150), 16 (60—130); Special pay 4 (36).				
	74	74	Reserve Sub-Registrars 64 (35), 10 (30); Special pay—Reserve Sub-Registrars in charge of Sub-Registry offices 60 (10) ..				
			Leave Allowances				
	1,964	1,964	Clerks 1 (55—70), 27 (40—65), 15 (60—80), 7 (55—70), 1,891 (35—60); Typists 1 (40—65), 18 (35—60), 1 (30—55), 3 (20—35); Special pay 8 (13½), 1 (5); Typewriting 1 (10)				
			Leave Allowances				
	1,286	1,284	Peons 14 (15—20), 1,268 (12—18), 2 (12—17); Special pay 8 (2) ..				
	6	6	Temporary— Sub-Registrars 1 (160—200), 1 (65—200), 2 (65—150), 1 (65), 1 (60—180)				
	35	34	Clerks 2 (40—65), 8 (35—60), 3 (30—55); Photographers 1 (100—150), 1 (75—100); Assistant to Photographer 1 (30—45); Developers 1 (50—75), 1 (45—70); Projectors 2 (50—75); Fixers and Toners 2 (30), 2 (28); Film Cementer 1 (19—30); Sorters 2 (19—30); Washers and Feeders 4 (15—25), 2 (12—17); Trimmer 1 (12—17)				
	9	9	Peons 2 (15—20), 5 (12—18), 2 (12—17)				
			TOTAL—b. A. 2.—VOTED ..	24,18,704	24,54,500	24,38,000	24,70,000
b. A. 3. REMUNERATION TO TEMPORARY SECTION WRITERS.			TOTAL—b. A. 3.—VOTED ..	..	13,500	12,000	13,500
b. A. 4. ALLOWANCES AND HONORARIA.			VOTED—				
			TRAVELLING ALLOWANCES ..	56,172	49,000	52,000	52,000
			OTHER COMPENSATORY	4,782	4,900	4,700	4,700
			Local Allowances (Madras House Allowance) 1 (50), 4 (25), 5 (15); Local Allowances 3 (18), 2 (13½), 6 (9), 6 (6½), 2 (4½), 10 (2½), 8 ($1\frac{13}{16}$), 4 ($\frac{14}{16}$).				
			HONORARIA	2,472	2,600	2,600	2,600
			TOTAL—b. A. 4.—VOTED ..	63,426	56,500	59,300	59,300

11. b.—REGISTRATION—DISTRICT CHARGES—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			b. A. ORDINARY AREAS—*cont.*				
b. A. 5. OTHER CHARGES.			VOTED—				
			RENTS	27,214	27,300	26,300	26,300
			PETTY CONSTRUCTION AND REPAIRS.	8,876	9,000	9,000	9,000
			SERVICE POSTAGE AND TELEGRAMS.	1,29,452	1,30,000	1,30,000	1,30,000
			PURCHASE AND REPAIR OF FURNITURE	6,860	10,300	10,300	10,300
			OFFICE EXPENSES ..	14,275	16,000	15,000	15,000
			RATES AND TAXES	*13,803*	14,100	14,200	14,200
			OTHER CONTINGENCIES ..	8,038	11,300	11,700	11,700
			PHOTO-PLANT AND CHEMICALS ..	27,740	26,100	26,500	26,500
				13,803			
			TOTAL—b. A. 5.—VOTED ..	2,22,455	2,44,100	2,43,000	2,43,000
b. A. 6. CHARGES RECOVERABLE FROM GOVERNMENTS, DEPARTMENTS, ETC.			VOTED— Portion of charges to be borne by the Central Government for work done in connexion with Registration of Joint Stock Companies ..	— 12,000	— 12,000	— 12,000	— 12,000
			TOTAL—b. A. 6.—VOTED ..	— 12,000	—12,000	— 12,000	— 12,000
				13,803			
			TOTAL—b. A. ORDINARY AREAS—VOTED ..	27,97,204	28,66,800	28,53,300	28,88,800
			b. B. PARTIALLY EXCLUDED AREAS.				
b. B. PAY OF ESTABLISHMENTS AND OTHER CHARGES.			VOTED—				
			PAY OF ESTABLISHMENTS ..	3,927	4,400	4,400	4,600
	3	3	Sub-Registrar 1 (65—150); Clerks 2 (35—60); Special pay 1 (36), 2 (13½).				
	3	3	Peons (12—18); Special pay 3 (2).				
			Leave Allowances.				
			ALLOWANCES	67	100	100	100
			CONTINGENCIES	344	500	400	400
			TOTAL—b. B. PARTIALLY EXCLUDED AREAS—VOTED.	4,338	5,000	4,900	5,100
				13,803			
GRAND TOTAL—11. b.—DISTRICT CHARGES—VOTED ..				28,01,542	28,71,800	28,58,200	28,93,900

DEMAND VI—MOTOR VEHICLES ACTS.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1938–1939.

DEMAND FOR GRANT (VOTED) .. .. Rs. 1,25,100

Total of sums Charged .. .. .. Rs. 45,47,500

12. CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
12. a. CHARGES OF COLLECTION—								
A. CITY	..	21,433	..	21,600	..	22,200	..	21,800
B. MUFASSAL ..	..	40,612	..	39,900	..	40,500	..	40,500
TOTAL—12 a. ..	..	62,045	..	61,500	..	62,700	..	62,300
12. b. INSPECTION OF MOTOR VEHICLES—								
A. CITY	..	693	..	600	..	2,300	..	4,100
B. MUFASSAL—								
1. PAY OF ESTABLISHMENTS ..	..	35,521	..	35,500	..	36,700	..	37,300
2. OTHER CHARGES.	*6,723*	7,143	*6,400*	10,100	*6,500*	12,000	*6,500*	22,400
TOTAL—12. b. ..	*6,723*	43,357	*6,400*	46,200	*6,500*	51,000	*6,500*	63,800
12. c. COMPENSATIONS TO LOCAL BODIES (FOR LOSS OF INCOME FROM TOLLS AND TAXATION OF MOTOR VEHICLES) ...	*40,24,737*	..	*42,31,000*	..	*45,63,000*	..	*45,41,000*	..
TOTAL—12. c. ..	*40,24,737*	..	*42,31,000*	..	*45,63,000*	..	*45,41,000*	..
Deduct—**Savings due to the revision of scales of pay in 1938** ..	..	..	..	..	..	..	..	— 1,000
TOTAL—DEMAND VI—MOTOR VEHICLES ACTS (ALSO MAJOR HEAD 12) ..	*40,31,460*	1,05,402	*42,37,400*	1,07,700	*45,69,500*	1,13,700	*45,47,500*	1,25,100
	41,36,862		43,45,100		46,83,200		46,72,600	

12. a. CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS—

CHARGES OF COLLECTION.

SUB-HEADS of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
a. A. CITY.			VOTED—				
			PAY OF ESTABLISHMENTS ..	17,413	17,300	17,900	17,500
	21	21	Inspector 1 (275); Sub-Inspectors 1 (135), 1 (60); Personal Pay—Inspector 1 (50); Sub-Inspectors 1 (15), City Special 1 (10); Head Constables 2 (42), 5 (38), 1 (35); Head Clerk 1 (85—125); Clerks 2 (65—85), 4 (40—65); Typist 1 (40—65); Shroff 1 (40—65); Muchi 1 (12—17).				
	1	1	Clerk 1 (30) for 4 months in a year				
			ALLOWANCES AND CONTINGENCIES.	4,020	4,300	4,300	4,300
			TOTAL—a. A.—VOTED ..	21,433	21,600	22,200	21,800
a. B. MUFASSAL.			VOTED—				
			PAY OF ESTABLISHMENTS ..	17,296	17,700	17,900	17,900
	44	44	Sub-Inspectors 1 (125), 1 (110), 2 (100), 3 (75), 1 (60); Head Constables 7 (35), 12 (30), 11 (27), 4 (26); Temporary clerks 1 (35—60), 1 (30—55).				
			ALLOWANCES	23,316	22,200	22,600	22,600
			Travelling allowances; other compensatory—Local allowances 1 (13½), 2 (4½); Uniform allowances 34 (0-14-0) ..				
			CONTINGENCIES				
			TOTAL—a. B. VOTED ..	40,612	39,900	40,500	40,500
GRAND TOTAL—12. a. CHARGES OF COLLECTION—VOTED ..				62,045	61,500	62,700	62,300

12. b.—CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS—

INSPECTION OF MOTOR VEHICLES.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			b. A. CITY.	RS.	RS.	RS.	RS.
b. A. CITY ..			VOTED—				
	..	1	PAY OF ESTABLISHMENTS .. Inspector 1 (250).	..	..	1,300	3,000
			ALLOWANCES AND HONORARIA; CONVEYANCE ALLOWANCE 1 (20)..	693	600	1,000	1,100
			TOTAL—b. A. CITY—VOTED ..	693	600	2,300	4,100
			b. B. MUFASSAL.				
b. B. 1. PAY OF ESTABLISHMENTS.			VOTED	35,521	35,500	36,700	37,300
	39	39	Inspectors 1 (250), 7 (200), 6 (150); Peons 1 (16), 2 (13), 11 (12) .. Temporary—Clerks 4 (35—60), 7 (30—55)				
			TOTAL—b. B. 1.—VOTED ..	35,521	35,500	36,700	37,300
b. B. 2. OTHER CHARGES.			CHARGED—				
			HONORARIA	*6,723*	*6,400*	*6,500*	*6,500*
			VOTED—				
			ALLOWANCES	3,937	3,700	4,500	4,500
			Travelling allowances; Compensatory allowances—Conveyance allowances 14 (20).				
			HONORARIA	1,136	800	1,900	1,400
			OTHER CHARGES .. Contingencies.	2,070	5,600	5,600	16,500
			TOTAL—b. B. 2. *Charged* ..	*6,723*	*6,400*	*6,500*	*6,500*
			TOTAL—b. B. 2. VOTED ..	7,143	10,100	12,000	22,400
			TOTAL—b. B. MUFASSAL ..	49,387	52,000	55,200	66,200
			Charged ..	*6,723*	*6,400*	*6,500*	*6,500*
			VOTED ..	42,664	45,600	48,700	59,700
GRAND TOTAL—12. b.—INSPECTION OF MOTOR VEHICLES ..				50,080	52,600	57,500	70,300
			Charged ..	*6,723*	*6,400*	*6,500*	*6,500*
			VOTED ..	43,357	46,200	51,000	63,800

DEMAND VII—IRRIGATION.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1938–1939.

DEMAND FOR GRANT (VOTED) .. .. Rs. 64,40,400

Total of sums Charged .. .. Rs. 80,92,200

Summary by Major Heads.

HEAD OF ACCOUNT.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
XVII. IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES ..	*33,590*	29,69,798	*22,400*	32,98,800	*21,500*	31,33,000	*22,200*	28,67,600
17. IRRIGATION—INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT ..	*77,78,288*	..	*84,38,000*	..	*84,34,000*	..	*80,69,000*	..
18. IRRIGATION—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES ..	*91*	37,62,904	..	38,62,700	..	37,14,400	..	33,93,400
19. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS ..	*1,446*	1,74,166	*1,700*	2,74,400	*700*	1,50,600	*1,000*	1,79,400
TOTAL—DEMAND VII—IRRIGATION.	*78,13,415*	69,06,868	*84,62,100*	74,35,900	*84,56,200*	69,98,000	*80,92,200*	64,40,400
	1,47,20,283		1,58,98,000		1,54,54,200		1,45,32,600	

XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936-1937.		Budget Estimate, 1937-1938.		Revised Estimate, 1937-1938.		Budget Estimate, 1938-1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Irrigation Works—Productive Works.								
XVII. a EXTENSIONS AND IMPROVEMENTS.	..	2,40,224	..	4,91,900 + 4,000*	..	4,14,000 +16,700*	..	2,27,300
XVII. b. MAINTENANCE AND REPAIRS ..	*8,548*	22,20,607	..	22,17,500	..	21,32,900	..	20,45,000
XVII. c. ESTABLISHMENT—								
A. SPECIAL ESTABLISHMENT.	..	..	..	900	..	900	..	900
B. METTUR TOWNSHIP ADMINISTRATION ..	..	..	..	19,400	..	12,200	..	15,300
TOTAL—IRRIGATION WORKS—PRODUCTIVE WORKS ..	*8,548*	24,60,831	..	27,33,700	..	25,76,700	..	22,88,500
	24,69,379		27,33,700		25,76,700		22,88,500	
Irrigation Works—Unproductive Works.								
XVII. d. EXTENSIONS AND IMPROVEMENTS ..	..	3,234	..	16,200	..	16,300	..	6,300
XVII. e. MAINTENANCE AND REPAIRS ..	*262*	2,37,709	..	2,20,100	..	2,36,400	..	2,04,100
TOTAL—IRRIGATION WORKS—UNPRODUCTIVE WORKS.	*262*	2,40,943	..	2,36,300	..	2,52,700	..	2,10,400
	2,41,205		2,36,300		2,52,700		2,10,400	

* Represents cost of English stores.

XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES—*cont.*

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Navigation, Embankment and Drainage Works—Unproductive Works.	RS.	RS.	RS.	RS.	RS	RS.	RS.	RS.
XVII. f. EXTENSIONS AND IMPROVEMENTS.		— 1,595	..	10,000	..	10,000	..	4,500
XVII. g. MAINTENANCE AND REPAIRS ..	*487*	1,87,940	..	2,15,100	..	2,20,000	..	2,26,900
TOTAL—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—UNPRODUCTIVE WORKS.	*487*	1,86,345	..	2,25,100	..	2,30,000	..	2,31,400
	1,86,832		2,25,100		2,30,000		2,31,400	
XVII. PENSION CHARGES—								
IRRIGATION—								
PRODUCTIVE ..	*21,439*	73,389	*19,500*	63,000	*18,600*	63,600	*19,000*	63,200
UNPRODUCTIVE ..	*1,629*	5,449	*1,800*	5,700	*1,800*	6,100	*1,900*	6,200
NAVIGATION—UNPRODUCTIVE ..	*1,225*	2,841	*1,100*	3,600	*1,100*	3,900	*1,300*	4,400
TOTAL—PENSION CHARGES ..	*24,293*	81,679	*22,400*	72,300	*21,500*	73,600	*22,200*	73,800
XVII. PROVISION FOR FLOOD REPAIRS—								
(i) PRODUCTIVE ..	..	..	..	19,900	..	..	.	41,000
(ii) UNPRODUCTIVE ..	..	..	..	11,500	..	..	..	22,500
TOTAL—FLOOD REPAIRS ..	..	..	.	31,400	..	..	...	63,500
TOTAL—XVII—WORKING EXPENSES (INCLUDED IN DEMAND VII—IRRIGATION) ..	*33,590*	29,69,798	*22,400*	32,98,800	*21,500*	31,33,000	*22,200*	28,67,600
	30,03,388		33,21,200		31,54,500		28,89,800	
Add—*Pro-rata* CHARGES SHOWN UNDER DEMAND XXV—CIVIL WORKS—ESTABLISHMENTS, ETC.								
(*a*) ESTABLISHMENT—								
IRRIGATION—								
PRODUCTIVE ..	*2,34,310*	8,02,062	*2,24,000*	7,24,400	*2,13,600*	7,30,700	*2,17,900*	7,25,900
UNPRODUCTIVE ..	*17,806*	59,554	*20,400*	65,600	*20,600*	70,500	*21,300*	71,100
NAVIGATION—UNPRODUCTIVE ..	*13,383*	31,052	*12,800*	41,300	*13,200*	45,100	*15,000*	50,000
TOTAL—ESTABLISHMENT ..	*2,65,499*	8,92,668	*2,57,200*	8,31,300	*2,47,400*	8,46,300	*2,54,200*	8,47,000

XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Add— *Pro-rata* CHARGES SHOWN UNDER DEMAND XXV—CIVIL WORKS—ESTABLISHMENTS, ETC.—*cont.*								
(*b*) TOOLS AND PLANT—								
IRRIGATION— PRODUCTIVE ..	..	11,942	..	21,800	..	20,500	..	17,800
UNPRODUCTIVE ..	..	925	..	2,000	..	2,000	..	1,800
NAVIGATION— UNPRODUCTIVE ..	..	452	..	1,800	..	1,800	..	1,800
TOTAL—TOOLS AND PLANT ..	..	13,319	..	25,600	..	24,300	..	21,400
TOTAL—MAJOR HEAD XVII—IRRIGATION—WORKING EXPENSES.	*2,99,089*	38,75,785	*2,79,600*	41,55,700	*2,68,900*	40,03,600	*2,76,400*	37,36,000
	41,74,874		44,35,300		42,72,500		40,12,400	
DISTRIBUTION OF THE MAJOR HEAD TOTAL AS BETWEEN PRODUCTIVE AND UNPRODUCTIVE—								
IRRIGATION—								
PRODUCTIVE ..	*2,64,297*	33,48,224	*2,43,500*	35,62,800	*2,32,200*	33,91,500	*2,36,900*	31,36,400
UNPRODUCTIVE ..	*19,697*	3,06,871	*22,200*	3,21,100	*22,400*	3,31,300	*23,200*	3,12,000
NAVIGATION—								
UNPRODUCTIVE ..	*15,095*	2,20,690	*13,900*	2,71,800	*14,300*	2,80,800	*16,300*	2,87,600
TOTAL ..	*2,99,089*	38,75,785	*2,79,600*	41,55,700	*2,68,900*	40,03,600	*2,76,400*	37,36,000
	41,74,874		44,35,300		42,72,500		40,12,400	

17. INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
17. a. IRRIGATION WORKS—								
(1) PRODUCTIVE ..	*62,01,734*	..	*64,21,000*	..	*64,17,000*	..	*61,44,000*	..
(2) UNPRODUCTIVE ..	*12,85,289*	..	*16,37,000*	..	*16,37,000*	..	*15,64,000*	..
17. b. NAVIGATION, EMBANKMENT AND DRAINAGE WORKS— UNPRODUCTIVE ..	*2,91,265*	..	*3,80,000*	..	*3,80,000*	..	*3,61,000*	..
	77,78,288	..	*84,38,000*	..	*84,34,000*	..	*80,69,000*	..
GRAND TOTAL—MAJOR HEAD 17 ..	77,78,288		84,38,000		84,34,000		80,69,000	

18—IRRIGATION—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
IRRIGATION WORKS.								
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.								
Public Works Department.								
18. a. WORKS	..	53,009	..	95,200	..	80,600	..	45,700
18. b. EXTENSIONS AND IMPROVEMENTS.	..	1,58,600	..	1,67,500	..	1,15,300	..	1,43,200
18. c. MAINTENANCE AND REPAIRS ..	55	15,62,093	..	14,97,300	..	15,17,700	..	12,92,900
MISCELLANEOUS EXPENDITURE								
18. d. ESTABLISHMENTS—								
A. PAY OF OFFICERS AND ESTABLISHMENTS ..	..	21,027	..	6,300	..	18,600		14,400
B. OTHER CHARGES ..	..	9,390	..	4,900	..	14,900	..	5,600
Total—18. d. ..	..	30,417	..	11,200	..	33,500	..	20,000
18. e. TOOLS AND PLANT	..	9,096	..	25,000	..	13,500	..	..
18. f. OTHER CHARGES—								
OTHER PROJECTS ..	..	15,484	..	53,200	..	62,100	..	25,300
18. l. GRANTS-IN-AID ..	..	7,500	..	7,500	..	7,500	..	7,500
TOTAL—PUBLIC WORKS DEPARTMENT ..	55	18,36,199	..	18,56,900	..	18,30,200	..	15,34,600

18—IRRIGATION—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
IRRIGATION WORKS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.								
Minor Irrigation. Revenue Department								
18. g. WORKS—								
A. ORDINARY AREAS.	..	18,631 (A and B)	..	19,900	..	19,000	..	19,000
B. PARTIALLY EXCLUDED AREAS.				2,100	..	1,300	..	3,000
TOTAL—18. g. ..	..	18,631	..	22,000	..	20,300		22,000
18. h. MAINTENANCE AND REPAIRS—								
A. ORDINARY AREAS.	..	9,56,604 (A and B)	..	9,85,000	..	9,20,000	..	9,24,000
B. PARTIALLY EXCLUDED AREAS.				15,000	..	19,000		18,000
C. PROVISION FOR FLOOD REPAIRS ..			..	15,000	..	15,000	..	15,000
TOTAL—18. h. ..	..	9,56,604	..	10,15,000	..	9,54,000	..	9,57,000
18. j. ESTABLISHMENT—								
A. ORDINARY AREAS—								
1. PAY OF ESTABLISHMENTS ..	..	1,84,999	..	1,81,100	..	1,84,100	..	1,84,000
2. OTHER CHARGES ..	..	49,726	..	51,300	..	50,300	..	49,200
B. PARTIALLY EXCLUDED AREAS—								
1. PAY OF ESTABLISHMENTS AND OTHER CHARGES ..	..	..	..	5,700	..	5,900	..	6,000
TOTAL—18. j. ..	..	2,34,725	..	2,38,100	..	2,40,300	..	2,39,200
18. k. TOOLS AND PLANT—								
A. ORDINARY AREAS.	..	5 (A and B)	..	100	..	300		500
B. PARTIALLY EXCLUDED AREAS.				100	..	..		..
TOTAL—18. k. ..	..	5	..	200	..	300	..	500
MISCELLANEOUS EXPENDITURE.								
18. l. GRANTS-IN-AID ..	..	1,168	..	1,200	..	1,200	..	1,200
TOTAL—MINOR IRRIGATION	..	12,11,133	..	12,76,500	...	12,16,100		12,19,900
TOTAL—IRRIGATION WORKS.	*55*	30,47,332		31,33,400	..	30,46,300	..	27,54,500
	30,47,387		31,33,400		30,46,300		27,54,500	

18—IRRIGATION—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Navigation, Embankment and Drainage Works.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.								
Public Works Department.								
18. m. WORKS	..	22,161	..	13,000	..	20,000	..	300
18. n. EXTENSIONS AND IMPROVEMENTS ..	..	14,363	..	8,500	..	9,200	..	15,300
18. o. MAINTENANCE AND REPAIRS ..	*36*	6,78,163	..	5,81,000	..	6,27,100	..	6,00,000
MISCELLANEOUS EXPENDITURE								
18. p ESTABLISHMENTS—								
A. PAY OF OFFICERS AND ESTABLISHMENT ..	..	..	..	..	..	1,600	..	500
B. OTHER CHARGES (ALLOWANCES AND CONTINGENCIES) ..	..	..	..	..	..	800	..	300
TOTAL—18. p. ..	..	..	..	..	..	2,400	..	800
18. q. OTHER CHARGES.	..	885	..	13,000	..	9,400	..	1,000
TOTAL—NAVIGATION, ETC., WORKS	*36*	7,15,572	..	6,15,500	..	6,68,100	..	6,17,400
	7,15,608		6,15,500		6,68,100		6,17,400	
18. LUMP ADDITION FOR REGRANT OF LAPSES.	..	..	..	2,000	..	..	..	2,000
18. LUMP DEDUCTION FOR PROBABLE SAVINGS ..	..	..	..	—2,000	..	..	..	—2,000
18. PROVISION FOR FLOOD REPAIRS	..	..	..	1,13,800	..	..	..	21,500
TOTAL—18. (INCLUDED IN DEMAND VII—IRRIGATION).	*91*	37,62,904	..	38,62,700	..	37,14,400	..	33,93,400
	37,62,995		38,62,700		37,14,400		33,93,400	
Add— *Pro rata* CHARGES SHOWN UNDER DEMAND XXV —CIVIL WORKS—ESTABLISHMENT, ETC., ESTABLISHMENT ..	*2,29,867*	5,72,669	*1,40,700*	4,54,900	*1,36,000*	4,65,100	*1,37,400*	4,57,800
TOOLS AND PLANT ..	..	9,686	..	19,800	..	19,000	..	16,300
GRAND TOTAL—MAJOR HEAD 18.	*2,29,958*	43,45,259	*1,40,700*	43,37,400	*1,36,000*	41,98,500	*1,37,400*	38,67,500
	45,75,217		44,78,100		43,34,500		40,04,900	

19—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
A. Financed from Famine Relief Fund.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
IRRIGATION WORKS—								
19. a. UNPRODUCTIVE—WORKS	..	..	..	75,000	..	1,11,000	..	3,000
Add— *Pro rata* CHARGES SHOWN UNDER DEMAND XXV (FINANCED FROM FAMINE RELIEF FUND).								
(i) ESTABLISHMENT ..	..	..	*4,100*	13,300	*6,600*	21,700	*200*	700
(ii) TOOLS AND PLANT.	..	..	..	600	..	900	..	..
(iii) PENSION CHARGES.	..	..	.. †	.. †	*600*	1,900	..	100
TOTAL—A. a. ..	..	..	*4,100*	88,900	*7,200*	1,35,500	*200*	3,800
19. A. b. *Deduct*—AMOUNT TRANSFERRED FROM FAMINE RELIEF FUND	..	..	—*4,100*	—88,900	—*7,200*	-1,35,500	—*200*	—3,800
TOTAL—A. WORKS FINANCED FROM FAMINE RELIEF FUND ..	..	..	..	..	..	..	..	..
B. Financed from Ordinary Revenues.								
IRRIGATION WORKS—								
19. B. a. PRODUCTIVE—WORKS ..	..	1,17,543	..	1,92,900	..	1,22,300	..	1,00,800
19. B. b. UNPRODUCTIVE—WORKS	..	53,100	..	76,000	..	25,800	..	73,300

† Included under '19. Pension charges' on page 60 infra.

19—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
NAVIGATION WORKS—								
19. B. c. UNPRODUCTIVE—WORKS ..	..	..	..	..	..	..	..	2,000
TOTAL—B. WORKS FINANCED FROM ORDINARY REVENUES	..	1,70,643	..	2,68,900	..	1,48,100	..	1,76,100
TOTAL—19. WORKS ..	..	1,70,643	..	2,68,900	..	1,48,100	..	1,76,100
19. PENSION CHARGES ..	*1,446*	3,523	*1,700*	5,500	*700*	2,500	*1,000*	3,300
19. LUMP ADDITION FOR REGRANT OF LAPSES.	..	..	..	1,000	..	..	..	5,000
19. LUMP DEDUCTION FOR PROBABLE SAVINGS ..	..	..	..	— 1,000	..	..	..	— 5,000
TOTAL—19. (INCLUDED IN DEMAND VII—IRRIGATION) ..	*1,446*	1,74,166	*1,700*	2,74,400	*700*	1,50,600	*1,000*	1,79,400
	1,75,612		2,76,100		1,51,300		1,80,400	
Add—								
Pro rata CHARGES SHOWN UNDER DEMAND XXV—CIVIL WORKS—ESTABLISHMENT, ETC. (FINANCED FROM ORDINARY REVENUES).								
(*a*) ESTABLISHMENT ..	*15,807*	38,505	*15,400*	49,900	*8,500*	29,100	*11,500*	38,000
(*b*) TOOLS AND PLANT.	..	719	..	2,200	..	1,200	..	1,400
GRAND TOTAL—MAJOR HEAD 19.	*17,253*	2,13,390	*17,100*	3,26,500	*9,200*	1,80,900	*12,500*	2,18,800
	2,30,643		3,43,600		1,90,100		2,31,300	

19—CONSTRUCTION OF IRRIGATION, NAVIG[illegible]ONS.
DRAINAGE WORKS—B. FINANCED FROM [illegible]ion.

Summary by Minor Heads and Sub-heads [illegible]

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		[illegible]		[illegible]	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	[illegible]	[illegible]	[illegible]
(1)	(2)	(3)	(4)	(5)	(6)	(7)	[illegible]	[illegible]
Irrigation Works—Productive.	RS.	RS.	RS.	RS.	RS.	RS.	[illegible]	
B. a. WORKS—								
A. GODAVARI DELTA SYSTEM ..			..	49,600	..	31,600	..	14,100
B. POLAVARAM ISLAND PROJECT ..			..	9,000	..	2,200	..	800
C. KISTNA DELTA SYSTEM			..	38,500	..	34,800	..	4,800
D. PENNAR RIVER CANALS SYSTEM.			..	400	..	400	..	..
E. CAUVERY DELTA SYSTEM ..			..	48,200	..	48,800	..	76,900
F. SHATIATOPE ANICUT SYSTEM ..			..	..	..	200	..	..
G. TOLUDUR RESERVOIR SYSTEM ..			..	41,000	..	4,300	..	3,000
H. KATTALAI SCHEME.			..	6,200	..	..	..	..
J. KISTNA EAST BANK CANAL EXTENSION SCHEME ..			..	..	..	..	..	1,200
TOTAL—B. a. WORKS.		1,17,543	..	1,92,900	..	1,22,300	..	1,00,800
Irrigation Works—Unproductive.								
B. b. WORKS—								
A. NAGAVALLI RIVER SYSTEM ..			..	10,000	..	7,000	..	5,500
B. BASAVANNAH CHANNEL ..			..	300	..	3,000	..	..
C. MUNIYERU SYSTEM.			..	2,500	..	2,000	..	1,000
D. BARUR TANK ..			..	2,400	..	3,700	..	..
E. PALAR ANICUT SYSTEM ..			..	10,800	..	..	..	16,800
F. DUVVALERU PROJECT ..			..	50,000	..	10,000	..	50,000
G. MOPAD PROJECT ..			..	..	..	100	..	..
TOTAL—B. b. WORKS.		53,100	..	76,000	..	25,800	..	73,300
Navigation Works—Unproductive.								
B. c. WORKS—								
BUCKINGHAM CANAL.			..	..	..	..	..	2,000
TOTAL—B c. WORKS.			..	..	..	..	..	2,000

22—INTEREST ON DEBT AND OTHER OBLIGATIONS.

Summary by Sub-Major and Minor Heads and Sub-heads of appropriation.

SUB-MAJOR and MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936-1937.		Budget Estimate, 1937-1938.		Revised Estimate. 1937-1938.		Budget Estimate, 1938-1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
A. INTEREST ON ORDINARY DEBT.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
RUPEE DEBT.								
22. A. a. INTEREST ON PERMANENT LOANS—								
MADRAS GOVERNMENT 3 % LOAN, 1952.					2,46,000	..	4,90,000	..
22. A. b. DISCOUNT ON LOANS—								
MADRAS GOVERNMENT 3 % LOAN, 1952.					1,64,000	..	..	..
22. A. c. FLOATING LOANS—	..	..	3,00,000	..				
(i) DISCOUNT ON TREASURY BILLS.								
(ii) INTEREST ON OTHER FLOATING LOANS ..					4,000	..	2,50,000	
22. A. d. OTHER ITEMS—								
(i) MANAGEMENT OF DEBT.					1,600	..	4,800	..
(ii) BROKERAGE, COMMISSION, ETC.					20,500	..	..	..
(iii) MISCELLANEOUS.					4,300	..	8,500	..
LUMP SUM PROVISION FOR A NEW LOAN ..	...	...	..	..	..	..	5,00,000	..
22. A. e. INTEREST ON LOANS TAKEN FROM THE CENTRAL GOVERNMENT.	64,28,871	..	33,44,000	..	32,51,500	..	33,68,500	..
TOTAL—22. A. ..	64,28,871	..	36,44,000	..	36,91,900	..	46,21,800	..

22—INTEREST ON DEBT AND OTHER OBLIGATIONS.

Summary by Sub-Major and Minor Heads and Sub-heads of appropriation.

SUB-MAJOR and MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
B. INTEREST ON UNFUNDED DEBT.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
22. B. a. SPECIAL LOANS—Interest on other Special loans ..			16,500	..	16,500	..	16,500	..
22. B. b. STATE PROVIDENT FUNDS—								
(i) Interest on General Provident Fund ..			12,59,000	..	12,76,000	..	13,45,000	..
(ii) Interest on I.C.S. Provident Fund ..			73,400	..	73,000	..	72,000	..
(iii) Interest on I.C.S. (Non-European Members) Provident Fund ..			10,600	..	11,000	..	12,000	..
(iv) Interest on Contributory Provident Fund (Madras) ..			47,000	..	47,000	..	40,000	..
(v) Interest on other Miscellaneous Provident Funds (Civil Engineers' Provident Fund) ..			2,000	..	2,000	..	2,000	..
Total—22. B. ..			14,08,500		14,25,500	..	14,87,500	..
C. INTEREST ON OTHER OBLIGATIONS.								
22. C. a. INTEREST ON DEPRECIATION RESERVE AND OTHER RESERVE FUNDS—								
Interest on Deposits of Depreciation Reserve of Government Commercial Undertakings ..	10,776	..	10,800	..	10,800	..	10,700	..
22. C. b. OTHER ITEMS—Miscellaneous ..	..	16,694	..	..	..	..	..	..
Total—22. C. ..	10,776	16,694	10,800	..	10,800	..	10,700	..
GROSS GRAND TOTAL.	64,39,647	16,694	50,63,300	..	51,28,200	..	61,20,000	..

* Prior to 1st April 1937, interest on unfunded debt was entirely a charge upon the Central Government.

22—INTEREST ON DEBT AND OTHER OBLIGATIONS—*cont.*

Summary by Sub-Major and Minor Heads and Sub-heads appropriation.

MINOR HEADS and SUB-HEADS OF appropriation. (ITEMS OF GRANT.) (1)	Accounts, 1936–1937. Non-voted. (2)	Voted. (3)	Budget Estimate, 1937–1938. Charged. (4)	Voted. (5)	Revised Estimate, 1937–1938. Charged. (6)	Voted. (7)	Budget Estimate, 1938–1939. Charged. (8)	Voted. (9)
D. TRANSFERS TO OTHER ACCOUNTS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
22. D. DEDUCT—INTEREST TRANSFERRED TO COMMERCIAL DEPARTMENTS—								
(i) IRRIGATION, NAVIGATION, ETC., WORKS.	-77,78,288	..	-84,38,000	..	-84,34,000	..	-80,69,000	..
(ii) ELECTRIC SCHEMES..	-11,44,573	..	-14,32,300	..	-14,34,300	..	-18,09,000	..
(iii) COMMERCIAL UNDERTAKINGS ..	-1,03,180*	..	-1,04,500	..	-1,02,000	..	-1,01,700	..
TOTAL—22. D. ..	-90,26,041	..	-99,74,800	..	-99,70,300	..	-99,79,700	..
GRAND TOTAL—MAJOR HEAD 22 ..	-25,86,394	16,694	-49,11,500		-48,42,100	..	-38,59,700	..
	— 25,69,700		— 49,11,500		— 48,42,100		— 38,59,700	

22 B. a.—INTEREST ON DEBT AND OTHER OBLIGATIONS—SPECIAL LOANS—INTEREST ON OTHER SPECIAL LOANS.

SUB-HEADS of appropriation. (1)	Details. (2)	Accounts, 1936–1937. (3)	Budget Estimate, 1937–1938. (4)	Revised Estimate. 1937–1938. (5)	Budget Estimate, 1938–1939. (6)
			RS.	RS.	RS.
SPECIAL LOANS.	CHARGED—				
	8 per cent perpetual loan	..	10,700	10,700	10,700
	6 per cent perpetual loan	..	600	600	600
	Kollah Singanna Chetty's Choultry Endowment (6 per cent)	..	2,500	2,500	2,500
	Endowments of the Native Infirmary (Rayapuram Hospital) (4 per cent)	..	2,700	2,700	2,700
GRAND TOTAL—22. B. a.—INTEREST ON OTHER SPECIAL LOANS—*Charged* ..		† ..	16,500	16,500	16,500

Figures by detailed account heads (columns 3–6).

* Excludes Rs. 2,44,226 relating to interest on Forest Capital Outlay for purposes of comparison of the actuals for 1936–1937 with the Estimates for 1937–1938 and 1938–1939.

† Before 1st April 1937, the interest on Special loans was debited to the Central Government.

23—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
23. a. SINKING FUNDS (PROVINCIAL LOANS)—								
1. DEPRECIATION FUND OF THE MADRAS GOVERNMENT 3 PER CENT LOAN, 1952 ..	..	..	..	..	..	..	2,46,000	..
2. GENERAL SINKING FUND	..	..	..	..	..	..	53,000	..
TOTAL—23. a. ..	..	..	..	..	..	..	2,99,000	..
23. b. OTHER APPROPRIATIONS—								
REPAYMENT OF LOANS TAKEN FROM THE CENTRAL GOVERNMENT ..	27,26,601	..	7,00,000	..	6,77,800	..	5,60,800	..
	27,26,601	..	7,00,000	..	6,77,800	..	8,59,800	..
GRAND TOTAL—MAJOR HEAD 23 ..	27,26,601		7,00,000		6,77,800		8,59,800	

DEMAND VIII—HEADS OF PROVINCES, MINISTERS AND HEADQUARTERS STAFF.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1938–1939.

DEMAND FOR GRANT (VOTED) .. .. Rs. 18,75,100

Total of sums Charged .. .. .. *Rs. 16,95,800*

25—GENERAL ADMINISTRATION—HEADS OF PROVINCES, MINISTERS AND SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
HEADS OF PROVINCES AND MINISTERS.								
25. a. SALARY OF THE GOVERNOR ..	*1,20,000*	..	*1,20,000*	..	*1,20,000*	..	*1,20,000*	..
25. b. SUMPTUARY ALLOWANCE ..	*18,000*	..	*18,000*	..	*18,000*	..	*18,000*	..
25. c. SECRETARIAL STAFF OF THE GOVERNOR—								
1. PAY OF OFFICERS.	*14,000*	..	*47,700*	..	*53,200*	..	*57,600*	..
2. OTHER CHARGES..	*401*	15,853	*37,200*	..	*44,200*	..	*46,500*	..
TOTAL—25. c. ..	*14,401*	15,853	*84,900*	..	*97,400*	..	*1,04,100*	..

25—GENERAL ADMINISTRATION—HEADS OF PROVINCES, MINISTERS, ETC.—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
HEADS OF PROVINCES AND MINISTERS—*cont.*								
25. d. STAFF AND HOUSEHOLD OF THE GOVERNOR.								
d. A. MILITARY SECRETARY, AIDES-DE-CAMP, AND OFFICE ESTABLISHMENT—								
1. PAY OF OFFICERS ..	*52,064*	7,785	*60,800*	..	*60,800*	..	*65,200*	..
2. PAY OF ESTABLISHMENTS ..	..	26,724	*26,700*	..	*23,200*	..	*22,300*	..
3. ALLOWANCES ..	*4,043*	15,738	*14,500*	..	*16,400*	..	*14,500*	..
4. CONTINGENCIES ..	*521*	12,185	*10,900*	..	*11,500*	..	*10,000*	..
d. B. BAND ESTABLISHMENTS—								
1. PAY OF ESTABLISHMENTS	..	24,736	*24,900*	..	*24,900*	..	*25,400*	..
2. OTHER CHARGES ..	..	9,877	*18,100*	..	*18,100*	..	*17,600*	..
d. C. MAINTENANCE OF FURNISHINGS OF OFFICIAL RESIDENCES—								
1. GOVERNMENT HOUSE FURNITURE—INAUGURATION GRANT ..	..	18,482	*31,500*	..	*31,500*	..	..	..
2. GOVERNMENT HOUSE FURNITURE—MAINTENANCE GRANT ..	..	35,782	*21,500*	..	*26,800*	..	*21,500*	..
d. D. HIS EXCELLENCY THE GOVERNOR'S BODY GUARD—								
1. PAY AND ALLOWANCES OF OFFICERS ..	*19,745*	..	*22,900*	..	*21,400*	..	*23,000*	..
2. PAY AND ALLOWANCES OF ESTABLISHMENTS ..	..	35,309	*36,700*	..	*35,700*	..	*37,200*	..
3. OTHER CHARGES ..	*105*	64,835	*66,200*	..	*66,900*	..	*65,800*	..
d. E. MEDICAL ESTABLISHMENTS	..	37,412	*36,000*	..	*36,000*	..	*36,000*	..
d. F. MAINTENANCE OF GARDENS IN GOVERNMENT HOUSES—								
1. PAY OF ESTABLISHMENTS AND OTHER CHARGES ..	..	5,300	*5,300*	..	*6,000*	..	*6,000*	..
2. MAINTENANCE CHARGES ..	..	43,000	*43,000*	..	*43,000*	..	*43,000*	..
TOTAL—25. d. ..	*76,478*	3,37,165	*4,18,100*	..	*4,22,200*	..	*3,87,500*	..
25. e. EXPENDITURE FROM CONTRACT ALLOWANCE ..	*90,000*	..	*90,000*	..	*96,000*	..	*92,000*	..

25—GENERAL ADMINISTRATION—Heads of Provinces, Ministers, etc.—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and Sub-heads of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
HEADS OF PROVINCES AND MINISTERS—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
25. f. TOUR EXPENSES—								
A. Special train for His Excellency's own use and haulage of his Saloon Carriages ..	*37,481*	..	*41,000*	..	*41,000*		*41,000*	..
B. Reserved accommodation for the members of His Excellency's family and payments and presents for services rendered on tour ..	*3,301*	..	*4,000*	..	*4,000*	..	*4,000*	..
C. Other Miscellaneous charges.	*79,566*	..	*65,000*	..	*65,000*	..	*65,000*	..
D. Purchase and upkeep of Motor Cars and Motor Lorries.	*3,958*	..	*3,000*	..	*3,000*	..	*3,000*	..
E. Maintenance of State Saloons ..	..		*15,000*	..	*15,000*	..	*20,000*	..
Total—25. f. ..	*1,24,306*	..	*1,28,000*	..	*1,28,000*	..	*1,33,000*	..
MISCELLANEOUS.								
25. g. DISCRETIONARY GRANTS BY HEADS OF PROVINCES— Discretionary Grants by His Excellency the Governor ..	..	25,000	..	25,000	..	25,000	..	25,000
25. gg. EXECUTIVE COUNCIL—								
A. Pay and Allowances of officers ..	*2,70,461*	2,452	*21,900*	..	*21,800*	..	..	..
B. Pay of Establishments and other charges ..	..	33,825	..	1,700	..	1,500	..	..
Total—25. gg. ..	*2,70,461*	36,277	*21,900*	1,700	*21,800*	1,500	..	..
25. h. MINISTERS—								
A. Pay of Officers ..	..	1,51,226	*90,900*	33,500	*91,000*	32,000	*60,000*	30,000
B. Pay of Establishments ..	..	16,941	..	39,700	..	35,000	..	40,200
C. Other Charges ..	..	30,027	*90,500*	52,500	*86,800*	74,700	*86,000*	46,000
Total—25. h. ..	..	1,98,194	*1,81,400*	1,25,700	*1,77,800*	1,41,700	*1,46,000*	1,16,200
Total—Heads of Provinces and Ministers ..	*7,13,646*	6,12,489	*10,62,300*	1,52,400	*10,81,200*	1,68,200	*10,00,600*	1,41,200

25—GENERAL ADMINISTRATION—HEADS OF PROVINCES, MINISTERS, ETC.—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS OF appropriation.	Accounts, 1936-1937.		Budget Estimate, 1937-1938.		Revised Estimate, 1937-1938.		Budget Estimate, 1938-1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS—								
25. j. CIVIL SECRETARIATS—								
j. A. CHIEF SECRETARIAT—								
1. PAY OF OFFICERS.	*61,048*	11,965	*63,500*	6,800	*61,700*	6,800	*59,600*	8,700
2. PAY OF ESTABLISHMENTS ..	..	52,898	..	61,100	..	66,000	..	68,300
3. OTHER CHARGES.	*1,018*	10,198	*900*	12,200	*1,000*	10,300	*900*	5,400
j. B. FINANCE SECRETARIAT—								
1. PAY OF OFFICERS.	*65,680*	21,177	*78,800*	25,200	*79,000*	26,300	*74,500*	24,500
2. PAY OF ESTABLISHMENTS ..	..	98,947	..	1,12,700	..	1,06,800	..	1,08,600
3. OTHER CHARGES.	*4,389*	8,363	*5,400*	8,400	*2,100*	6,100	*4,800*	3,800
j. C. REVENUE DEPARTMENT—								
1. PAY OF OFFICERS.	*41,921*	10,757	*42,800*	9,600	*42,300*	9,600	*43,000*	9,600
2. PAY OF ESTABLISHMENTS ..	..	54,793	..	57,400	..	60,700	..	59,500
3. OTHER CHARGES.	*790*	4,001	*2,500*	3,600	*2,800*	4,200	*300*	2,200
j. D. DEVELOPMENT DEPARTMENT—								
1. PAY OF OFFICERS.	*16,860*	26,968	*11,000*	30,600	*11,000*	30,600	*11,600*	33,400
2. PAY OF ESTABLISHMENTS ..	..	47,671	..	52,200	..	51,900	..	51,700
3. OTHER CHARGES.	*603*	4,687	*500*	5,500	*200*	5,100	..	2,600
4. CHARGES RECOVERABLE FROM GOVERNMENTS AND DEPARTMENTS ..	..	— 1,225	..	— 1,300	..	— 600	..	..
j. E. EDUCATION AND PUBLIC HEALTH DEPARTMENT—								
1. PAY OF OFFICERS.	*29,045*	10,695	*32,200*	12,900	*32,200*	12,300	*33,000*	12,900
2. PAY OF ESTABLISHMENTS ..	..	63,416	..	75,000	..	78,700	..	81,900
3. OTHER CHARGES.	*376*	6,108	*500*	6,900	*300*	8,800	*300*	6,800
j. F. PUBLIC WORKS DEPARTMENT—								
1. PAY OF OFFICERS.	*44,130*	9,354	*43,800*	9,600	*42,800*	9,600	*43,000*	9,700
2. PAY OF ESTABLISHMENTS ..	..	61,556	..	62,800	..	61,200	..	62,300
3. OTHER CHARGES.	*1,060*	6,332	*4,200*	4,100	*3,400*	4,000	*300*	2,000
Carried over ..	*2,66,920*	5,08,661	*2,86,100*	5,55,300	*2,78,800*	5,58,400	*2,71,300*	5,53,900

25—GENERAL ADMINISTRATION—HEADS OF PROVINCES, ETC.—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936-1937.		Budget Estimate, 1937-1938.		Revised Estimate, 1937-1938.		Budget Estimate, 1938-1939.	
	Non-voted. (2)	Voted. (3)	Charged. (4)	Voted. (5)	Charged. (6)	Voted. (7)	Charged. (8)	Voted. (9)
(1)	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS—*cont.*								
25. j. CIVIL SECRETARIATS—*cont.*								
Brought forward ..	*2,66,920*	5,08,661	*2,86,100*	5,55,300	*2,78,800*	5,58,400	*2,71,300*	5,53,900
j. G. HOME DEPARTMENT—								
1. PAY OF OFFICERS.	*48,704*	11,004	*50,000*	10,100	*51,600*	10,600	*48,200*	9,600
2. PAY OF ESTABLISHMENTS ..	..	59,840		61,900	..	56,800	..	60,000
3. OTHER CHARGES ..	*2,206*	5,000	*600*	5,500	*800*	5,500	*300*	3,800
4. CHARGES RECOVERABLE FROM GOVERNMENTS DEPARTMENTS, ETC.	..	..	..	..	..	..	..	— 3,800
j. H. LEGAL DEPARTMENT—								
1. PAY OF OFFICERS.	..	36,737	..	40,600	..	38,000		33,900
2. PAY OF ESTABLISHMENTS ..	..	13,489	..	18,100	..	15,700		15,200
3. OTHER CHARGES ..	..	7,498	..	6,000	..	5,300	..	3,800
j. J. LOCAL ADMINISTRATION DEPARTMENT—								
1. PAY OF OFFICERS ..	*33,000*	33,917	*33,000*	31,500	*30,400*	33,500	*28,200*	37,600
2. PAY OF ESTABLISHMENTS ..	..	74,374	..	75,000	..	66,700	..	67,000
3. OTHER CHARGES ..	*1,018*	12,246	*2,000*	8,300	*1,500*	10,000	*1,100*	8,200
j. K. CHARGES COMMON TO ALL CIVIL SECRETARIATS—								
1. PAY OF OFFICERS.	*5,264*	10,160	*12,600*	11,000	*5,200*	4,100		..
2. PAY OF ESTABLISHMENTS ..	..	76,427	..	79,800		78,500	..	81,200
3. OTHER CHARGES.	*1,859*	72,331	..	73,700	..	78,400	..	67,700
j. L. SALUTING BATTERY.	..	3,969	..	2,200	..	2,400		2,200
j. M. MADRAS RECORD OFFICE ..	*4,468*	70,704	..	76,100	..	75,400	..	74,500
j. N. TRANSLATORS ..	*240*	50,930	*200*	48,500	*200*	46,600	*200*	49,000
Carried over ...	*3,63,679*	10,47,287	*3,84,500*	11,03,600	*3,68,500*	10,85,900	*3,49,300*	10,63,800

25. GENERAL ADMINISTRATION—HEADS OF PROVINCES, ETC.—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
25. j. CIVIL SECRETARIATS—*cont.*								
Brought forward ..	*3,63,679*	10,47,287	*3,84,500*	11,03,600	*3,68,500*	10,85,900	*3,49,300*	10,63,800
j. O. INSPECTOR OF MUNICIPAL COUNCILS AND LOCAL BOARDS—								
1. PAY OF OFFICERS.	*30,652*	16,654	*30,000*	29,400	*30,100*	28,100	*30,000*	35,700
2. PAY OF ESTABLISHMENTS ..	..	23,623	..	29,400	..	25,200	..	27,300
3. OTHER CHARGES.	*1,285*	13,356	*1,700*	21,700	*2,500*	17,700	*2,500*	17,700
j. P. 1. ELECTIONS TO LOCAL BOARDS AND MUNICIPALITIES ..	..	1,13,275	..	1,09,500	..	84,300	..	1,00,000
2. CHARGES RECOVERABLE FROM GOVERNMENTS, DEPARTMENTS, ETC. ..	..	-1,13,275	..	-1,09,500	..	— 84,300	..	-1,00,000
j. Q. ELECTION TO NON-UNION PANCHAYATS.	..	10,248	..	12,000	..	8,400	..	14,200
j. R. PORTION CHARGEABLE TO CENTRAL ..	..	— 30,500	..	— 27,500	..	— 27,500	..	— 27,500
j. S. SUBSIDY TO DISTRICT BOARDS TOWARDS THE COST OF ACCOUNTANTS (PARTIALLY EXCLUDED AREAS) ..	..	1,272	..	1,300	..	1,300	..	1,300
TOTAL—25. j. ..	*3,95,616*	10,81,940	*4,16,200*	11,69,900	*4,01,100*	11,39,100	*3,81,800*	11,32,500
25. k. PUBLIC SERVICE COMMISSION—								
A. PAY OF OFFICERS ..	*1,18,829*	..	*1,18,100*	..	*1,10,700*	..	*1,16,700*	..
B. OTHER CHARGES ..	*39,868*	..	*41,000*	..	*42,100*	..	*42,700*	..
TOTAL—25. k. ..	*1,58,697*	..	*1,59,100*	..	*1,52,800*	..	*1,59,400*	..

25. GENERAL ADMINISTRATION—HEADS OF PROVINCES, ETC.—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
25. l. BOARD OF REVENUE, FINANCIAL COMMISSIONER, AND ESTABLISHMENTS—								
A. PAY OF OFFICERS ..	*77,596*	9,311	*78,300*	9,600	*77,200*	9,000	*68,600*	8,800
B. PAY OF ESTABLISHMENTS	..	76,153	..	80,000	..	80,000	..	84,000
C. OTHER CHARGES ..	*7,072*	13,344	*5,100*	17,100	*5,100*	17,200	*5,600*	16,800
TOTAL—25. l. ..	*84,668*	98,808	*83,400*	1,06,700	*82,300*	1,06,200	*74,200*	1,09,600
25. m. LOCAL FUND AUDIT ESTABLISHMENTS—								
m. A. EXAMINER'S OFFICE—								
1. PAY OF OFFICERS.	*11,926*	13,364	..	18,900	..	20,200	..	19,700
2. PAY OF ESTABLISHMENTS ..	..	56,456	..	61,200	..	59,500	..	64,000
3. OTHER CHARGES.	*2,163*	13,428	..	14,900	..	15,400	..	15,400
m. B. DISTRICT STAFF—								
1. PAY OF OFFICERS.	..	5,566	..	5,800	..	5,800	..	6,000
2. PAY OF ESTABLISHMENTS ..	..	2,41,057	..	2,50,400	..	2,50,000	..	2,58,600
3. ALLOWANCES ..	..	19,616	..	18,200	..	19,900	..	19,900
4. CONTINGENCIES ..	*24*	10,303	..	10,600	..	10,500	..	10,500
TOTAL—25. m. ..	*14,113*	3,59,790	..	3,80,000	..	3,81,300	..	3,94,100
25. n. AGENT FOR GOVERNMENT CONSIGNMENTS—								
A. PAY OF ESTABLISHMENTS	..	9,865	..	10,000	..	10,100	..	10,200
B. OTHER CHARGES ..	*1,300*	9,397	..	11,000	..	11,300	..	12,500
C. CHARGES RECOVERABLE FROM GOVERNMENTS, DEPARTMENTS AND OTHERS.	..	−10,000	..	−10,000	..	−10,000	..	−10,000
TOTAL—25. n. ..	*1,300*	9,262	..	11,000	..	11,400	..	12,700
TOTAL—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS ..	*6,54,394*	15,49,800	*6,58,700*	16,67,600	*6,36,200*	16,38,000	*6,15,400*	16,48,900

25. GENERAL ADMINISTRATION—HEADS OF PROVINCES, ETC.—*cont.*
Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936-1937.		Budget Estimate, 1937-1938.		Revised Estimate, 1937-1938.		Budget Estimate, 1938-1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
CHARGES IN ENGLAND.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
A. SECRETARY OF STATE FOR INDIA—								
25. A x. OTHER ITEMS—								
1. LEAVE SALARIES AND DEPUTATION PAY ..	*16,798*	..	*10,400*	..	*2,000*	..	*7,800*	..
2. OTHER CHARGES—(PRIVY COUNCIL APPEAL CHARGES) ..	..	13,904	..	..	..	..	..	..
TOTAL—25. A. x. ..	*16,798*	13,904	*10,400*	..	*2,000*	..	*7,800*	..
B. HIGH COMMISSIONER FOR INDIA—								
25. B. y. OTHER ITEMS—								
1. LEAVE SALARIES AND DEPUTATION PAY ..	*26,688*	1,008	*17,200*	12,200	*14,200*	..	*20,000*	12,200
2. STERLING OVERSEAS PAY	*51,483*	..	*60,400*	..	*52,000*	..	*52,000*	..
3. SALARIES AND EXPENSES OF THE HIGH COMMISSIONER'S DEPARTMENT (MADRAS SHARE)	..	73,427	..	67,000	..	73,400	..	73,400
4. STORES FOR INDIA ..	..	2,209	..	1,200	..	2,400	..	400
TOTAL—25. B. y. ..	*78,171*	76,644	*77,600*	80,400	*66,200*	75,800	*72,000*	86,000
TOTAL—CHARGES IN ENGLAND ..	*94,969*	90,548	*88,000*	80,400	*68,200*	75,800	*79,800*	86,000
25. z. LOSS OR GAIN BY EXCHANGE ..	†	†	..	..	— *300*	— 400	..	..
Deduct—**Savings due to the revision of the scales of pay in 19[illegible]8**	..	..	..	..	..	..	..	— 1,000
TOTAL—DEMAND VIII—HEADS OF PROVINCES, ETC. ..	*14,63,009*	22,52,837	*18,09,000*	19,00,400	*17,85,300*	18,81,600	*16,95,800*	18,75,100
	37,15,846		37,09,400		36,66,900		35,70,900	
Add								
(1) DEMAND IX—LEGISLATIVE BODIES	*33,070*	6,83,355	*3,500*	8,86,000	*1,500*	6,39,700	..	7,40,200
(2) DEMAND X—DISTRICT ADMINISTRATION AND MISCELLANEOUS (EXCLUDING 13 OTHER TAXES AND DUTIES)	*16,32,100*	2,18,86,875	*14,65,400*	2,24,64,200	*14,71,400*	2,25,92,400	*15,36,700*	2,23,18,800
	31,28,179	2,48,23,067	*32,77,900*	2,52,50,600	*32,58,200*	2,51,13,700	*32,32,500*	2,49,34,100
TOTAL—MAJOR HEAD 25.	2,79,51,246		2,85,28,500		2,83,71,900		2,81,66,600	

† Booked under Demand X.

25. c.—GENERAL ADMINISTRATION—HEADS OF PROVINCES, MINISTERS, ETC.—SECRETARIAL STAFF OF THE GOVERNOR.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			c. SECRETARIAL STAFF OF THE GOVERNOR.	RS.	RS.	RS.	RS.
c. 1. PAY OF OFFICERS.			CHARGED—				
			PAY OF OFFICERS	*14,000*	*47,700*	*53,200*	*57,600*
	1	1	*Secretary to the Governor (3,000—250/2—3,500)* ..				
	1	1	*Private Secretary to His Excellency the Governor*				
			TOTAL—c. 1.—*Charged* ..	*14,000*	*47,700*	*53,200*	*57,600*
c. 2. OTHER CHARGES.			CHARGED—				
			Pay of Establishments	11,096	*19,100*	*26,300*	*29,000*
	3	3	*Superintendents 3 (200—400)*				
	7	7	*Clerks 2 (100—220), 3 (70—175), 1 (40—120), 1 (40—70); Special pay 1 (25); Shorthand Allowance 2 (25)*				
	15	15	*Attenders 2 (23—35); Duffadar 1 (20—25); Peons 11 (15—20); Harkarah 1 (15—20); Personal pay 1 (5)*				
			Travelling and other Compensatory Allowances	*401* 2,944	*8,200*	*8,000*	*8,500*
			Contingencies	1,813	*9,900*	*9,900*	*9,000*
			TOTAL—c. 2.—*Charged* ..	*401* 15,853	*37,200*	*44,200*	*46,500*
			TOTAL—25. c. SECRETARIAL STAFF OF THE GOVERNOR —*Charged*	*14,401* 15,853	*84,900*	*97,400*	*1,04,100*

25. d.—GENERAL ADMINISTRATION—STAFF AND HOUSEHOLD OF THE GOVERNOR.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			d. A. MILITARY SECRETARY, AIDES-DE-CAMP AND OFFICE ESTABLISHMENTS.				
d. A. 1. PAY OF OFFICERS.			CHARGED	*52,064* 7,785	*60,800*	*60,800*	*65,200*
	1	1	*Military Secretary (1,400)* ..				
	4	4	*Aides-de-Camp 2 (940), 2 (780)* ..				
	2	2	*Indian Aide-de-Camp 1 (365); Honorary Indian Aide-de-Camp 1 (7½ per day)*				
			TOTAL—d. A. 1.—*Charged* ..	*52,064* 7,785	*60,800*	*60,800*	*65,200*

25. d.—GENERAL ADMINISTRATION—HEADS OF PROVINCES, MINISTERS, ETC.—STAFF AND HOUSEHOLD OF THE GOVERNOR—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937-1938. (2)	Strength. 1938-1939. (3)	Details. (4)	Accounts, 1936-1937. (5)	Budget Estimate, 1937-1938. (6)	Revised Estimate, 1937-1938. (7)	Budget Estimate, 1938-1939. (8)
			d. A. MILITARY SECRETARY, AIDES-DE-CAMP AND OFFICE ESTABLISHMENTS—*cont.*	RS.	RS.	RS.	RS.
d. A. 2. PAY OF ESTABLISHMENTS.			CHARGED—				
			Office Establishment	26,724	*26,700*	*23,200*	*22,300*
	12	*12*	*Manager 1 (300—20—500); Chief Clerk 1 (100—220); Cashier and Clerks 2 (90—180), 3 (40—120), 4 (40—100), 1 (40—70).*				
	11	*11*	*Attenders 2 (23—35); Daffadars 2 (20—1—25); Peons 1 (20—1—25), 1 (15—1—20); Harkharas 2 (20—1—25), 3 (15—1—20)*				
	3	*3*	*Motor cyclist 1 (20—1—35); Tindal 1 (40); Lascar 1 (30)* ..				
			Leave Allowances				
	3	*3*	*Temporary—Harkharas 3 (15—20).*				
			TOTAL—d. A. 2—*Charged* ..	26,724	*26,700*	*23,200*	*22,300*
d. A. 3. ALLOWANCES.			CHARGED—				
			TRAVELLING ALLOWANCES ..	*3,173* 4,756	*7,000*	*8,900*	*7,000*
			COST OF PASSAGES AND PASSAGE CONTRIBUTIONS	*870*	*2,000*	*2,000*	*2,000*
			Other Compensatory ..	10,982	*5,500*	*5,500*	*5,500*
			TOTAL—d. A. 3—*Charged* ..	*4,043* 15,738	*14,500*	*16,400*	*14,500*
d. A. 4. CONTINGENCIES.			CHARGED—				
			Telephone Charges	4,978	*5,000*	*5,000*	*5,000*
			Books and Periodicals	2,081	*1,000*	*1,000*	*1,000*
			Service Postage and Telegrams and other Petty Contingencies ..	*521* 5,126	*4,000*	*5,500*	*4,000*
			TOTAL—d. A. 4—*Charged* ..	*521* 12,185	*10,000*	*11,500*	*10,000*
			TOTAL—d. A.—MILITARY SECRETARY, AIDES-DE-CAMP AND OFFICE ESTABLISHMENTS—*Charged* ..	*56,628* 62,432	*1,12,000*	*1,11,900*	*1,12,000*
			d. B. BAND ESTABLISHMENT.				
d. B. 1. PAY OF ESTABLISHMENTS.			CHARGED—				
	1	*1*	*Director of Music (400—20/2—500); Special pay 1 (60)*	24,736	*24,900*	*24,900*	*25,400*
	1	*1*	*Bandmaster—Sergeant (100—125)* ..				
	25	*25*	*Private and Senior Musicians 1 (80—2—90), 1 (75—85); 1st class Musicians 3 (65—2—75), 1 (60—70); 2nd class Musicians 7 (55—2—65), 1 (50—60); 3rd class Musicians 9 (45—2—55); Pupils or Boys 2 (30)*				
			Leave Allowances				
			TOTAL—d. B. 1—*Charged* ..	24,736	*24,900*	*24,900*	*25,400*

25. d.—GENERAL ADMINISTRATION—Heads of Provinces, Ministers, Etc.—Staff and Household of the Governor—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			d. B. Band Establishment—*cont.*				
d. B. 2. Other Charges.			Charged—				
			TRAVELLING ALLOWANCES	..	*1,000*	*300*	*500*
			Other compensatory	..	*4,000*	*4,000*	*4,000*
			Purchase and maintenance of pictures in Government Houses, subscription to music, purchase of musical instruments, clothing of the Band establishment.	5,877	*9,100*	*9,800*	*9,100*
			Grants-in-aid towards the educational charges of the children of the men of the Band establishment.	4,000	*4,000*	*4,000*	*4,000*
			Total—d. B. 2.—*Charged* ..	9,877	*18,100*	*18,100*	*17,600*
			Total—d. B.—Band Establishment—*Charged*	34,613	*43,000*	*43,000*	*43,000*
			d. C. Maintenance of Furnishings of Official Residences.				
d. C. 1. Government House Furniture—Inauguration Grant.			Total—d. C. 1.—*Charged* ..	18,482	*31,500*	*31,500*	..
d. C. 2. Government House Furniture—Maintenance Grant.			Total—d. C. 2.—*Charged* ..	35,782	*21,500*	*26,800*	*21,500*
			Total—d. C.—*Charged* ..	54,264	*53,000*	*58,300*	*21,500*
			d. D. His Excellency the Governor's Bodyguard.				
d. D. 1. Pay and Allowances of Officers.			Charged—				
			PAY OF OFFICERS	*15,965*	*18,900*	*16,900*	*16,900*
	1	*1*	*Commandant 1 (1,215); Lodging allowance 1 (90), Marriage allowance 1 (100).*				
			TRAVELLING ALLOWANCES ..	*1,163*	*1,400*	*1,400*	*3,000*
			COST OF PASSAGES AND PASSAGE CONTRIBUTIONS	*600*	*600*	*600*	*600*
			OTHER COMPENSATORY	*2,017*	*2,000*	*2,500*	*2,500*
			Syce and forage allowances 2 (100).				
			Total—d. D. 1.—*Charged* ..	*19,745*	*22,900*	*21,400*	*23,000*

25. d.—GENERAL ADMINISTRATION—HEADS OF PROVINCES, MINISTERS, ETC.—STAFF AND HOUSEHOLD OF THE GOVERNOR—*cont.*

SUB-HEADS of appropriation.	Strength. 1937–1938.	Strength. 1938–1939.	Details.	Accounts, 1936–1937.	Budget Estimate, 1937–1938.	Revised Estimate, 1937–1938.	Budget Estimate, 1938–1939.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			d. D. HIS EXCELLENCY THE GOVERNOR'S BODY-GUARD—*cont.*	RS.	RS.	RS.	RS.
d. D. 2. PAY AND ALLOWANCES OF ESTABLISHMENTS.			CHARGED—				
			Pay of Establishments	30,678	*32,000*	*31,000*	*32,500*
	16	*16*	*Indian Commissioned and non-Commissioned Officers—Risaldar 1 (180—10—210); Jamadar 1 (85—5—110); Daffadars 6 (31), 5 (26); Farriers 2 (31), Trumpeter 1 (25); Extra duty pay 1 (8), 1 (6), 1 (5¼), 1 (3½)* ..				
	46	*46*	*Rank and file—Sowars 13 (23), 33 (20); Good service and good conduct pay* ..				
	1	*1*	*Veterinary Establishment—Compounder 1 (28—½—40)* ..				
			Educational Establishment—Extra duty allowance 1 (4) ..				
	1	*1*	*Medical Establishment—Compounder (30—40)*				
	3	*3*	*Clerical Establishment—Clerks 1 (65—85), 1 (40—65), Temporary Clerk 1 (40) for 2 months*				
	38	*38*	*Followers—29 syces, 2 lascars, 2 cooks, 1 bhisty, 1 hospital sweeper, 1 maistri smith, 1 hammerman and 1 muchi (9—½—13); Tradesman pay 1 (12), 1 (8), 1 (2)* ..				
			Allowances	4,631	*4,700*	*4,700*	*4,700*
			Batta to Indian Officers—Risaldar 1 (30); Jamadar 1 (8); Daffadars 6 (5), 5 (4); Trumpeter 1 (4); Ration allowances—1 (9-3/8), 38 men at Rs. 7¾ for seven months, Rs. 7½ for four months and Rs. 7 for one month each; Personal allowance 2 (1½) ..				
			TOTAL—d. D. 2.—*Charged* ..	35,309	*36,700*	*35,700*	*37,200*
d. D. 3. OTHER CHARGES.			CHARGED—				
			Purchase of Horses	10,192	*9,500*	*9,500*	*10,000*
			Cost of Provisions	4,012	*4,000*	*4,300*	*4,600*
			Feed of animals	25,805	*27,900*	*27,000*	*27,900*
			Cost of Clothing	10,062	*9,000*	*9,000*	*,800*
			Harness and Saddlery ..	5,234	*5,000*	*5,000*	*5,000*
			OTHER CHARGES—				
			(Contingencies; charges payable to the Army Department for sale of chargers to officers at concessional rates.)	* *105* 9,530	*10,800*	*12,100*	*13,500*
			TOTAL—d. D. 3.—*Charged* ..	*105* 64,835	*66,200*	*66,900*	*65,800*
			TOTAL—d. D. HIS EXCELLENCY THE GOVERNOR'S BODY-GUARD—*Charged* ..	*19,850* 1,00,144	*1,25,800*	*1,24,000*	*1,26,000*

* Rates and Taxes.

25. d.—GENERAL ADMINISTRATION—HEADS OF PROVINCES, MINISTERS, ETC.—STAFF AND HOUSEHOLD OF THE GOVERNOR—*cont.*

SUB-HEADS of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			d. E. MEDICAL ESTABLISHMENTS.				
d. E. MEDICAL ESTABLISHMENTS.			CHARGED—				
			Pay of Officers	26,400	*26,400*	*26,400*	*26,400*
	2	2	*Surgeon 1 (1,700); Military Assistant Surgeon 1 (500)*				
			Pay of Establishments	1,979	*2,100*	*2,100*	*2,100*
	3	3	*Indian Nurse 1 (30—70); Compounders 2 (30—40); Special pay 1 (15); Personal allowance 1 (7)*				
			Leave allowances				
			Travelling and Other Compensatory allowances	2,864	*2,900*	*2,900*	*2,900*
			Contingencies	6,169	*4,600*	*4,600*	*4,600*
			TOTAL—d. E. MEDICAL ESTABLISHMENTS— *Charged* ..	37,412	*36,000*	*36,000*	*36,000*
			d. F. MAINTENANCE OF GARDENS IN GOVERNMENT HOUSES.				
d. F. 1. PAY OF ESTABLISHMENTS AND OTHER CHARGES.			CHARGED	* 5,300	*5,300*	*6,000*	*6,000*
	2	2	*Guindy Park Reserve Establishment—Forester 1 (40); Forest guard 1 (18).*				
	2	2	*Superintendent, Government House gardens, Ootacamund 1 (200—450); Overseer 1 (45—75); Special Pay 1 (10) for 6 months.*				
			Fixed travelling allowance 1 (8¾); contingencies.				
			TOTAL—d. F. 1.—*Charged* ..	5,300	*5,300*	*6,000*	*6,000*
d. F. 2. MAINTENANCE CHARGES.			TOTAL—d. F. 2.—*Charged* ..	† 43,000	*43,000*	*43,000*	*43,000*
			TOTAL—d. F.—MAINTENANCE OF GARDENS IN GOVERNMENT HOUSES— *Charged* ..	48,300	*48,300*	*49,000*	*49,000*
GRAND TOTAL—25. d. STAFF AND HOUSEHOLD OF THE GOVERNOR— *Charged* ..				*76,478* 3,37,165	*4,18,100*	*4,22,200*	*3,87,500*

* As no separate actuals are available, the Budget Estimate for 1937–1938 is repeated.
† Transferred from '50. Civil Works—Repairs.'

25. f.—GENERAL ADMINISTRATION—HEADS OF PROVINCES, MINISTERS, ETC., TOUR EXPENSES.

SUB-HEADS of appropriation.	Strength.		Details.	Figures by detailed account heads.			
	1937–1938.	1938–1939.		Accounts, 1936–1937.	Budget Estimate, 1937–1938.	Revised Estimate, 1937–1938.	Budget Estimate, 1938–1939.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				RS.	RS.	RS.	RS.
f. A. SPECIAL TRAIN FOR HIS EXCELLENCY'S OWN USE AND HAULAGE OF HIS SALOON CARRIAGES.			CHARGED	*37,481*	*41,000*	*41,000*	*41,000*
			Special train for His Excellency's own use and haulage of His saloon carriages.				
			TOTAL—f. A.—*Charged* ..	*37,481*	*41,000*	*41,000*	*41,000*
f. B. RESERVED ACCOMMODATION FOR THE MEMBERS OF HIS EXCELLENCY'S FAMILY AND PAYMENTS AND PRESENTS FOR SERVICES RENDERED ON TOUR.			CHARGED—				
			RESERVED ACCOMMODATION FOR THE MEMBERS OF HIS EXCELLENCY'S FAMILY	..	*1,000*	*1,000*	*1,000*
			PAYMENTS AND PRESENTS FOR SERVICES RENDERED ON TOUR ..	*3,301*	*3,000*	*3,000*	*3,000*
..			TOTAL—f. B.—*Charged* ..	*3,301*	*4,000*	*4,000*	*4,000*
f. C. OTHER MISCELLANEOUS CHARGES.			TOTAL—f. C.—*Charged* ..	*79,566*	*65,000*	*65,000*	*65,000*
f. D. PURCHASE AND UPKEEP OF MOTOR-CARS AND MOTOR LORRIES.			TOTAL—f. D.—*Charged* ..	*3,958*	*3,000*	*3,000*	*3,000*
f. E. MAINTENANCE OF STATE SALOONS.			TOTAL.—f. E. *Charged* ..	..	*15,000*	*15,000*	*20,000*
			GRAND TOTAL—25. f.—TOUR EXPENSES— *Charged* ..	*1,24,306*	*1,28,000*	*1,28,000*	*1,33,000*

25. gg.—GENERAL ADMINISTRATION—Heads of Provinces, Ministers, etc., Executive Council.

Sub-heads of appropriation. (1)	Strength. 1937-1938. (2)	Strength. 1938-1939. (3)	Details. (4)	Accounts, 1936-1937. (5)	Budget, Estimate, 1937-1938. (6)	Revised Estimate, 1937-1938. (7)	Budget Estimate, 1938-1939. (8)
				RS.	RS.	RS.	RS.
gg. A. Pay and Allowances of Officers.			Charged—				
			Pay of Officers	*2,56,002*	*21,400*	*21,300*	..
	4		*Members of Council (5,333-5-4).*				
			Allowances	*14,459*	*500*	*500*	..
			Travelling Allowances				
			Voted—				
			Pay of Officers—Council Secretary 1 (500)	2,452	..	..	..
			Total—gg. A. *Charged* ..	*2,70,461*	*21,900*	*21,800*	..
				2,452			
gg. B. Pay of Establishments and other Charges.			Voted—				
			Pay of Establishments ..	18,407	1,700		
	2		Personal Clerks 2 (70—175); Special pay 2 (25); Shorthand 2 (25)				
	23		Council Dubash 1 (50); Chobdars 3 (20—25), 2 (15—20); Peons 17 (15—20)				
			Special pay to Junior Chobdars 2 (5)				
			Leave Allowances				
	6		Temporary—Personal clerks 1 (70—175), 1 (40—160), 3 (40—80), 1 (40—70); Special pay 6 (25); Shorthand 3 (25), 3 (15)			1,500	..
	2		Peons 2 (12—17)				
			Travelling Allowances ..	6,588	..		
			Other Compensatory	3,518	..		
			Telephone Charges	2,421	..		
			Other Charges	2,891	..		
			Total—gg. B.—Voted ..	33,825	1,700	1,500	..
Grand Total—25. gg.—Executive Council ..				3,06,738	23,600	23,300	..
			Charged ..	*2,70,461*	*21,900*	*21,800*	..
			Voted ..	36,277	1,700	1,500	..

25. h.—GENERAL ADMINISTRATION—HEADS OF PROVINCES AND MINISTERS—MINISTERS.

Sub-heads of appropriation. (1)	Strength. 1937–1938 (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
h. A. Pay of Officers.			Charged—				
	10	*10*	*Ministers (500)*	1,35,744	*90,900*	*91,000*	*60,000*
			Voted—				
	3	3	Ministers for one month ..	..	13,000	13,000	..
	10	10	Parliamentary Secretaries (250).	15,482	20,500	19,000	30,000
			Total—h. A. *Charged* ..	..	*90,900*	*91,000*	*60,000*
			Total—h. A. Voted ..	1,51,226	33,500	32,000	30,000
h. B. Pay of Establishments.			Voted	16,941	39,700	35,000	40,200
	4	3	Personal clerks 2 (100—220), 1 (70—175); Special pay 1 (25); Shorthand 1 (15); Typewriting 2 (10)				
			Leave Allowance				
	39	38	Council Dubash 1 (50); Chobdars 5 (20—25); Peons 32 (15—20); Special pay 5 (5)				
	12	17	Temporary—Personal clerks 2 (70—175), 1 (40—160), 8 (40—10/2—130), 4 (40—80), 2 (40—70); Special pay 17 (25); Shorthand 5 (25), 3 (15), 1 (20) ..				
	10	13	Peons 13 (12—17) ..				
			Total—h. B.—Voted ..	16,941	39,700	35,000	40,200
h. C. Other Charges.			Charged—				
			Travelling Allowances	..	*59,500*	*59,500*	*56,000*
			Other compensatory	..	*31,000*	*27,300*	*30,000*
			Voted—				
			Travelling Allowances ..	26,395	14,000	22,000	18,000
			Other Compensatory	937	11,300	13,300	19,000
			Telephone Charges	1,593	5,000	5,000	4,000
			Other Charges	1,102	22,200	34,400	5,000
			Total—h. C. *Charged* ..	..	*90,500*	*86,800*	*86,000*
			Total—h. C. Voted ..	30,027	52,500	74,700	46,000
Grand Total—25. h.—Ministers ..				1,98,194	3,07,100	3,19,500	2,62,200
			Charged ..	..	*1,81,400*	*1,77,800*	*1,46,000*
			Voted ..	1,98,194	1,25,700	1,41,700	1,16,200

25. j.—GENERAL ADMINISTRATION—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS, CIVIL SECRETARIATS.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			j. A. CHIEF SECRETARIAT.				
j. A. 1. PAY OF OFFICERS.			CHARGED	*61,048*	*63,500*	*61,700*	*59,600*
	2	*2*	*Chief Secretary 1 (3,750); Under Secretary 1 (800); Special pay 1 (200).*				
	1	*1*	*Special Officer for Administration Report 1 (800) for 3 months.*				
			VOTED	11,965	6,800	6,800	8,700
	1	1	Assistant Secretary 1 (500—800) ..				
			Leave Allowances.				
			TOTAL—j. A. 1. *Charged* ..	*61,048*	*63,500*	*61,700*	*59,600*
			TOTAL—j. A. 1. VOTED ..	11,965	6,800	6,800	8,700
j. A. 2. PAY OF ESTABLISHMENTS.			VOTED	52,898	61,100	66,000	68,300
	4	4	Superintendents (200—400).				
	17	16	Clerk 1 (100—10/2—200); Clerks—Upper Division 10 (70—175); Lower Division 3 (40—80); Typewriting Clerks 1 (100—220), 1 (40—80); Personal pay 1 (20); Special pay 1 (25), 2 (10).				
	15	15	Attender 1 (23—35); Daffadar 1 (23—35); Peons 13 (15—20).				
			Leave Allowances.				
	26	24	Temporary—Superintendents 1 (200—400), 3 (175—350), Clerks—Upper Division 3 (70—175), 3 (60—150); Lower Division Clerks 3 (40—70); Typists 5 (40—70); Attender 1 (23—35), 1 (19—30); Peon 1 (12—17); For 3 months for Administration Report—Stenotypist 1 (40—70); Special pay 2 (25); Peons 2 (12).				
			TOTAL—j. A. 2.—VOTED ..	52,898	61,100	66,000	68,300
j A. 3. OTHER CHARGES.			CHARGED.				
			TRAVELLING AND OTHER COMPENSATORY ALLOWANCES (including cost of passages)	*1,018*	*900*	*1,000*	*900*
			VOTED—				
			TRAVELLING ALLOWANCES ..	3,654	4,200	3,600	800
			OTHER COMPENSATORY	2,987	3,700	3,100	1,000
			TELEPHONE CHARGES	1,060	1,300	1,300	1,300
			OTHER CHARGES	2,497	3,000	2,300	2,300
			TOTAL—j. A. 3. *Charged* ..	*1,018*	*900*	*1,000*	*900*
			TOTAL—j. A. 3. VOTED ..	10,198	12,200	10,300	5,400
			TOTAL—j. A. CHIEF SECRETARIAT ..	1,37,127	1,44,500	1,45,800	1,42,900
			Charged ..	*62,066*	*64,400*	*62,700*	*60,500*
			VOTED ..	75,061	80,100	83,100	82,400

25. j.—GENERAL ADMINISTRATION—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS—CIVIL SECRETARIATS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			j. B. FINANCE SECRETARIAT.	RS.	RS.	RS.	RS.
j. B. 1. PAY OF OFFICERS.			CHARGED	*65,680*	*78,800*	*79,000*	*74,500*
	2	*2*	*Secretary 1 (2,400); Deputy Secretary 1 (1,900); Special pay 1 (250), 1 (200).*				
	1	*1*	*Additional Deputy Secretary (1,800); Special pay (200).*				
			VOTED	21,117	25,200	26,300	24,500
	1	1	Assistant Secretary (500—900).				
	2	2	Temporary Assistant Secretaries 1 (500—800) for full year; 1 (500—800) for 6 months. Leave Allowances.				
			TOTAL—j. B. 1. *Charged*	*65,680*	*78,800*	*79,000*	*74,500*
			TOTAL—j. B. 1. VOTED ..	21,177	25,200	26,300	24,500
j. B. 2. PAY OF ESTABLISHMENTS.			VOTED	98,947	1,12,700	1,06,800	1,08,600
	7	8	Superintendents (200—400).				
	21	24	Clerks—Upper Division 16 (70—175); Lower Division 3 (40—80); Steno-typists 5 (40—80); Special pay—Shorthand 4 (25), 1 (15); Typewriting 4 (10).				
	13	14	Attender 1 (23—35), 1 (19—30); Daffadar 1 (20—25); Peons 11 (15—20).				
			Leave Allowances				
	7	7	Temporary— Superintendents 2 (200—400) for full year; 1 (200—400) for 8½ months; 3 (200—400) for 6 months; 1 (175—375) for six months.				
	22	22	Upper Division Clerks 2 (70—175); 1 (60—150) for full year; 4 (70—175) for 6 months and 1 (70—175) for 4½ months; 1 (60) for 4 months; Lower Division clerks 9 (40—80), 2 for 8½ months, 2 for 8 months; 4 for 4½ months; 1 for 4 months and 20 days; Steno-typists 4 (40—80), —2 for full year; 2 for 6 months: Special pay—Shorthand 4 (25).				
	11	10	Attenders 2 (19)—1 for full year and 1 for six months; Peons 1 (15—20); 7 (12—17).				
			TOTAL—j. B. 2.—VOTED ..	98,947	1,12,700	1,06,800	1,08,600
j. B. 3. OTHER CHARGES.			CHARGED— *TRAVELLING ALLOWANCES (including cost of passages)*	*4,389*	*5,400*	*2,100*	*4,800*
			VOTED— TRAVELLING ALLOWANCES ..	3,768	3,700	2,300	900
			OTHER COMPENSATORY	2,280	2,200	1,300	400
			CONTINGENCIES	2,315	2,500	2,500	2,500
			TOTAL—j. B. 3. *Charged* ..	*4,389*	*5,400*	*2,100*	*4,800*
			TOTAL—j. B. 3. VOTED ..	8,363	8,400	6,100	3,800
			TOTAL—j. B. FINANCE SECRETARIAT ..	1,98,556	2,30,500	2,20,300	2,16,?00
			Charged .	*70,069*	*84,200*	*81,100*	*79,300*
			VOTED ..	1,28,487	1,46,300	1,39,200	1,36,900

25. j.—GENERAL ADMINISTRATION—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS—CIVIL SECRETARIATS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			j. C. REVENUE DEPARTMENT.				
j. C. 1. PAY OF OFFICERS.			CHARGED	*41,921*	*42,800*	*42,300*	*43,000*
	2	2	*Secretary 1 (2,350); Under Secretary 1 (750); Special pay 1 (250), 1 (200).*				
			VOTED	10,757	9,600	9,600	9,600
	1	1	Assistant Secretary (500—800).				
			Leave Allowances.				
			TOTAL—j. C. 1. *Charged* ..	*41,921*	*42,800*	*42,300*	*43,000*
			TOTAL—j. C. 1. VOTED ..	10,757	9,600	9,600	9,600
j. C. 2. PAY OF ESTABLISHMENTS.			VOTED	54,793	57,400	60,700	59,500
	4	4	Superintendents (200—400).				
	22	23	Clerks—Upper Division 15 (70—175), 1 (60—150); Lower Division 4 (40—80), 2 (40—70); Typist 1 (40—80); Special pay—Shorthand 1 (20), 1 (25); Typewriting 1 (10).				
	15	15	Attenders 1 (23—35), 1 (19—30); Daffadar 1 (20—25); Peons 11 (15—20), 1 (12—17).				
			Leave Allowances.				
			TOTAL—j. C. 2.—VOTED ..	54,793	57,400	60,700	59,500
j. C. 3. OTHER CHARGES.			CHARGED—				
			TRAVELLING AND OTHER COMPENSATORY ALLOWANCES (including cost of passages)	*790*	*2,500*	*2,800*	*300*
			VOTED—				
			TRAVELLING AND OTHER COMPENSATORY ALLOWANCES	2,539	2,100	3,400	700
			CONTINGENCIES	1,462	1,500	1,500	1,500
			CHARGES RECOVERABLE FROM THE GOVERNMENT OF INDIA FOR THE ADMINISTRATION OF MATCHES AND SUGAR (EXCISE DUTY) ACTS.	..	..	700	..
			TOTAL—j. C. 3. *Charged* ..	*790*	*2,500*	*2,800*	*300*
			TOTAL—j. C. 3. VOTED ..	4,001	3,600	4,200	2,200
			TOTAL—j. C. REVENUE DEPARTMENT ..	1,12,262	1,15,900	1,19,600	1,14,600
			Charged ..	*42,711*	*45,300*	*45,100*	*43,300*
			VOTED ..	69,551	70,600	74,500	71,300

25. j.—GENERAL ADMINISTRATION—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS—CIVIL SECRETARIATS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			j. D. DEVELOPMENT DEPARTMENT.	RS.	RS.	RS.	RS.
j. D. 1. PAY OF OFFICERS.			CHARGED	*16,860*	*11,000*	*11,000*	*11,600*
	1	*1*	*Under Secretary 1 (750); Special pay 1 (200).*				
			VOTED	26,968	30,600	30,600	33,400
	2	2	Secretary 1 (1,600); Special pay 1 (250); Assistant Secretary (500—800)				
			Leave Allowances				
			TOTAL—j. D. 1. *Charged* ..	*16,860*	*11,000*	*11,000*	*11,600*
			TOTAL—j. D. 1. VOTED ..	26,968	30,600	30,600	33,400
j. D. 2. PAY OF ESTABLISHMENTS.			VOTED	47,671	52,200	51,900	51,700
	3	4	Superintendents (200—400) ..				
	18	19	Clerks—Upper Division 12 (70—175), 2 (60—150); Lower Division 3 (40—70); Typist 2 (40—80); Special pay—Shorthand 1 (25), 1 (15); Typewriting 1 (10) ..				
	13	13	Attender 1 (23—35); Daffadar 1 (20—25); Peons 8 (15—20), 3 (12—17)				
			Leave Allowances				
	6	4	Temporary—Superintendent 1 (175—350) for one year; Upper Division Clerks 2 (60—150); Steno-Typist 1 (40—70); Special pay—Shorthand 1 (25).				
			TOTAL—j. D. 2.—VOTED ..	47,671	52,200	51,900	51,700
j. D. 3. OTHER CHARGES.			CHARGED—				
			TRAVELLING AND OTHER COMPENSATORY ALLOWANCES (including cost of passages)	*603*	*500*	*200*	..
			VOTED—				
			TRAVELLING ALLOWANCES ..	2,369	3,000	2,500	900
			OTHER COMPENSATORY	833	800	900	100
			CONTINGENCIES	1,485	1,700	1,700	1,600
			TOTAL—j. D. 3. *Charged* ..	*603*	*500*	*200*	..
			TOTAL—j. D. 3. VOTED ..	4,687	5,500	5,100	2,600
j. D. 4. CHARGES RECOVERABLE FROM GOVERNMENTS DEPARTMENTS, ETC.			Charges recoverable from the Government of India for the Administration of Matches and Sugar (Excise Duty) Acts ..	— 1,225	— 1,300	— 600	..
			TOTAL—j. D. 4.—VOTED ..	— 1,225	— 1,300	— 600	..
			TOTAL—j. D. DEVELOPMENT DEPARTMENT ..	95,564	98,500	98,200	99,300
			Charged ..	*17,463*	*11,500*	*11,200*	*11,600*
			VOTED ..	78,101	87,000	87,000	87,700

25. j.—GENERAL ADMINISTRATION—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS—CIVIL SECRETARIATS—*cont.*

SUB-HEADS of appropriation. (1)	Strength 1937–1938. (2)	Strength 1938–1939 (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			j. E. EDUCATION AND PUBLIC HEALTH DEPARTMENT.	RS.	RS.	RS.	RS.
j. E. 1. PAY OF OFFICERS.			CHARGED	*29,045*	*32,200*	*32,200*	*33,000*
	1	*1*	*Secretary (2,500); Special Pay 1 (250).*				
			VOTED	10,695	12,900	12,300	12,900
	2	2	Assistant Secretaries (400—700) ..				
			TOTAL—j. E. 1. *Charged* ..	*29,045*	*32,200*	*32,200*	*33,000*
			TOTAL—j. E. 1. VOTED ..	10,695	12,900	12,300	12,900
j. E. 2. PAY OF ESTABLISHMENTS.			VOTED	63,416	75,000	78,700	81,900
	6	6	Superintendents (200—400) ..				
	24	26	Clerks—Upper Division 20 (70—175); Lower Division 5 (40—80); Steno-typist 1 (40—80); Special pay—Shorthand 2 (25); Typewriting 1 (10).				
	6	12	Attenders 2 (23—35); Peons 10 (15—20)				
			Leave Allowances.				
	14	10	Temporary Superintendents 2 (175—350); Clerks, Upper Division 4 (70—175); Lower Division 1 (40—80); Typist 1 (40—80); Duffadar 1 (20—25); Peon 1 (15—20) ..				
			TOTAL—j. E. 2.—VOTED ..	63,416	75,000	78,700	81,900
j. E. 3. OTHER CHARGES.			CHARGED—				
			TRAVELLING ALLOWANCES (including cost of passages)	*376*	*500*	*300*	*300*
			VOTED—				
			TRAVELLING ALLOWANCES ..	1,412	2,100	1,500	500
			OTHER COMPENSATORY	1,062	1,800	1,200	200
			BOOKS AND PERIODICALS ..	254	3,000 (Books and Periodicals and Other Contingencies)	3,000	3,000
			OTHER CONTINGENCIES ..	3,380			
			CONTRIBUTION TO THE GOVERNMENT OF INDIA TOWARDS THE COST OF MAINTENANCE OF ACCOUNTS OF CHARITABLE ENDOWMENTS	..	..	3,100	3,100
			TOTAL—j. E. 3. *Charged* ..	*376*	*500*	*300*	*300*
			TOTAL—j. E. 3. VOTED ..	6,108	6,900	8,800	6,800
			TOTAL—j. E. EDUCATION AND PUBLIC HEALTH DEPARTMENT.	1,09,640	1,27,500	1,32,300	1,34,900
			Charged ..	*29,421*	*32,700*	*32,500*	*33,300*
			VOTED ..	80,219	94,800	99,800	1,01,600

25. j.—GENERAL ADMINISTRATION—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS—CIVIL SECRETARIATS—*cont.*

Sub-heads of appropriation. (1)	Strength 1937–1938. (2)	Strength 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			j. F. PUBLIC WORKS DEPARTMENT.	RS.	RS.	RS.	RS.
j. F. 1. PAY OF OFFICERS.			CHARGED	*44,130*	*43,800*	*42,800*	*43,000*
	2	2	*Secretary 1 (2,000); Under Secretary 1 (800); Special pay 1 (250), 1 (200); Overseas pay 1 (300)* ..				
			VOTED	9,354	9,600	9,600	9,700
	1	1	Assistant Secretary (500—800) ..				
			Leave Allowances				
			TOTAL—j. F. 1. *Charged* ..	*44,130*	*43,800*	*42,800*	*43,000*
			TOTAL—j. F. 1. VOTED ..	9,354	9,600	9,600	9,700
j. F. 2. PAY OF ESTABLISHMENTS.			VOTED	61,556	62,800	61,200	62,300
	5	5	Superintendents (200—400) ..				
	21	21	Clerks—Upper Division 14 (70—175), 1 (60—150); Lower Division 3 (40—80), 1 (40—70); Steno-typist 1 (40—80); Type-writing Clerk 1 (40—70); Special pay—Shorthand 2 (25); Type-writing 1 (10) ..				
	13	13	Attender 1 (19—30); Daffadar 1 (20—25); Peons 11 (15—20) ..				
			Leave Allowances				
	1	1	Temporary—Upper Division clerk 1 (60—150)				
			TOTAL—j. F. 2.—VOTED ..	61,556	62,800	61,200	62,300
j. F. 3. OTHER CHARGES.			CHARGED—				
			TRAVELLING AND OTHER COMPENSATORY ALLOWANCES (including cost of passages)	*1,060*	*4,200*	*3,400*	*300*
			VOTED—				
			TRAVELLING ALLOWANCES ..	4,168	1,700	1,700	400
			OTHER COMPENSATORY	1,001	1,000	900	200
			CONTINGENCIES	1,163	1,400	1,400	1,400
			TOTAL—j. F. 3. *Charged* ..	*1,060*	*4,200*	*3,400*	*300*
			TOTAL—j. F. 3. VOTED ..	6,332	4,100	4,000	2,000
			TOTAL—j. F. PUBLIC WORKS DEPARTMENT ..	1,22,432	1,24,500	1,21,000	1,17,300
			Charged ..	*45,190*	*48,000*	*46,200*	*43,300*
			VOTED ..	77,242	76,500	74,800	74,000

25. j.—GENERAL ADMINISTRATION—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS—CIVIL SECRETARIATS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			j. G. HOME DEPARTMENT.				
j. G. 1. PAY OF OFFICERS.			CHARGED	*44,894* * *3,810*	*50,000*	*51,600*	*48,200*
	2	2	*Secretary 1 (3,000); Under Secretary 1 (800); Special pay 1 (200).*				
			VOTED	8,804 * 2,200	10,100	10,600	9,600
	1	1	Assistant Secretary 1 (500—800) ..				
			TOTAL—j. G. 1. *Charged* ..	*48,704*	*50,000*	*51,600*	*48,200*
			TOTAL—j. G. 1. VOTED ..	11,004	10,100	10,600	9,600
j. G. 2. PAY OF ESTABLISHMENTS.			VOTED	53,148 * 6,692	61,900	56,800	60,000
	4	4	Superintendents 4 (200—400) ..				
	22	22	Clerks—Upper division 13 (70—175); Lower division 8 (40—80), 1 (40—70); Personal pay 1 (15); Shorthand allowance 2 (25), 2 (15); Typewriting allowance 1 (10)				
	13	13	Attender 1 (23—35); Daffadar 1 (20—25); Peons 7 (15—20), 4 (12—17)				
			TEMPORARY—				
	10	10	Superintendents 2 (200—400); Clerks 4 (70—175); Shorthand Typist 2 (40—80); Attender 1 (19—30); Peon 1 (12—17); Shorthand allowance 2 (25)				
			Leave allowance				
			TOTAL—j. G. 2.—VOTED	59,840	61,900	56,800	60,000
j. G. 3. OTHER CHARGES.			CHARGED—				
			Travelling allowance including cost of passages	*1,994* * *212*	*600*	*800*	*300*
			VOTED—				
			TRAVELLING ALLOWANCE INCLUDING OTHER COMPENSATORY ALLOWANCE	* 50 2,354	2,500	2,500	800
			CONTINGENCIES INCLUDING BOOKS AND PERIODICALS	2,441 * 155	3,000	3,000	3,000
			TOTAL—j. G. 3. *Charged* ..	*2,206*	*600*	*800*	*300*
			TOTAL—j. G. 3. VOTED ..	5,000	5,500	5,500	3,800
j. G. 4. CHARGES RECOVERABLE FROM GOVERNMENTS, DEPARTMENTS, ETC.			VOTED—				
			Recoveries from the Central Government on account of passport work	..	..	..	— 3,800
			TOTAL—j. G. 4.—VOTED ..	..	..	..	— 3,800
			TOTAL—j. G.—HOME DEPARTMENT.	1,26,754	1,28,100	1,25,300	1,18,100
			Charged ..	*50,910*	*50,600*	*52,400*	*48,500*
			VOTED ..	75,844	77,500	72,900	69,600

* Figures relating to the old Law and Education Department.

25. j.—GENERAL ADMINISTRATION—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS—CIVIL SECRETARIATS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			j. H. LEGAL DEPARTMENT.				
j. H. 1. PAY OF OFFICERS.			VOTED	36,737	40,600	38,000	33,900
	1	1	Secretary (1,400—100/2—1,800) ..				
	1	..	Under Secretary (Drafting) (65 ; Special pay (50)				
	2	2	Assistant Secretaries 1 (500—800), 1 (400—700)				
			Leave Allowances				
			TOTAL—j. H. 1.—VOTED ..	36,737	40,600	38,000	33,900
j. H. 2. PAY OF ESTABLISHMENTS.			VOTED	13,489	18,100	15,700	15,200
	1	1	Superintendent (200—400) ..				
	7	7	Clerks—Upper Division 1 (70—175), 1 (60—150); Lower Division 4 (40—80); Steno-typist 1 (40—80); Special pay—Shorthand 2 (25); Typewriting 1 (10).				
	10	10	Attender 1 (23—35); Daffadar 1 (17—22); Peons 5 (15—20), 3 (12—17)				
			Leave allowances				
	8	7	Temporary— Superintendent 1 (175—350), 1 (175—350) for 1 month; Clerks—Upper division 1 (60—150); Steno-typist 1 (40—70), 1 (40—70) for 7 months; Special pay—Shorthand 1 (25); Peons 2 (12—17) ..				
			TOTAL—j. H. 2.—VOTED ..	13,489	18,100	15,700	15,200
j. H. 3. OTHER CHARGES.			VOTED—				
			Travelling Allowance	2,513	1,100	1,100	700
			Other Compensatory Allowance ..	1,709	2,100	1,400	300
			Contingencies and Books and Periodicals	3,276	2,800	2,800	2,800
			TOTAL—j. H. 3.—VOTED ..	7,498	6,000	5,300	3,800
			TOTAL—j. H. LEGAL DEPARTMENT—VOTED ..	57,724	64,700	59,000	52,900

25. j.—GENERAL ADMINISTRATION—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS—CIVIL SECRETARIATS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			j. J. LOCAL ADMINISTRATION DEPARTMENT.	RS.	RS.	RS.	RS.
j. J. 1. PAY OF OFFICERS.			CHARGED	*33,000*	*33,000*	*30,400*	*28,200*
	1	*1*	*Secretary 1 (2,050); Special pay 1 (250)*				
			VOTED	33,917	31,500	33,500	37,600
	3	4	Special Engineer 1 (1,000); Special pay 1 (100) .. .. Assistant to Special Engineer 1 (350); Personal pay 1 (50) .. Assistant Secretaries 2 (500—800). Leave Allowances				
			TOTAL—j. J. 1. *Charged* ..	*33,000*	*33,000*	*30,400*	*28,200*
			TOTAL—j. J. 1. VOTED ..	33,917	31,500	33,500	37,600
j. J. 2. PAY OF ESTABLISHMENTS.			VOTED	74,374	75,000	66,700	67,000
	5	5	Superintendents (200—400) ..				
	22	20	Clerks—Upper Division 12 (70—175); Lower Division 7 (40—80); Typewriting Clerk 1 (40—80); Special pay—Shorthand 1 (25); Typewriting 2 (10).				
	13	13	Attender 1 (23—35); Peons 1 (20—25), 11 (15—20)				
			Leave allowances				
	28	29	Temporary—For one year—Superintendents 2 (200—400); Clerks 3 (70—175), 1 (60—150), 1 (40—80), 1 (40—70); Typists 1 (40—80), 1 (40—70); Attender 1 (19—30); Peons 4 (12—17); Supervisor 1 (70—200); For 6 months—Clerk 1 (70—175); For 3 months—Superintendent 1 (200—400); Clerks 10 (40—70); Attender 1 (19—30)				
			TOTAL—j. J. 2.—VOTED ..	74,374	75,000	66,700	67,000
j. J. 3. OTHER CHARGES.			CHARGED—				
			TRAVELLING ALLOWANCES (including cost of passages)	*1,018*	*2,000*	*1,500*	*1,100*
			VOTED—				
			TRAVELLING AND OTHER COMPENSATORY ALLOWANCES (INCLUDING COST OF PASSAGES) ..	5,481	4,500	7,500	6,000
			CONTINGENCIES	3,665	2,000	2,500	2,200
			CONTRIBUTION TO THE GOVERNMENT OF INDIA TOWARDS THE COST OF MAINTENANCE OF ACCOUNTS OF CHARITABLE ENDOWMENTS ..	3,100	1,800	..	..
			TOTAL—j. J. 3. *Charged* ..	*1,018*	*2,000*	*1,500*	*1,100*
			TOTAL—j. J. 3. VOTED ..	12,246	8,300	10,000	8,200
			TOTAL—j. J. LOCAL ADMINISTRATION DEPARTMENT ..	1,54,555	1,49,800	1,42,100	1,42,100
			Charged ..	*34,018*	*35,000*	*31,900*	*29,300*
			VOTED ..	1,20,537	1,14,800	1,10,200	1,12,800

25. j.—GENERAL ADMINISTRATION—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS—CIVIL SECRETARIATS—*cont.*

SUB-HEADS of appropriation.	Strength. 1937–1938.	Strength. 1938–1939.	Details.	Figures by detailed account heads. Accounts, 1936–1937.	Budget Estimate, 1937–1938.	Revised Estimate, 1937–1938.	Budget Estimate, 1938–1939.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				RS.	RS.	RS.	RS.
			j. K. CHARGES COMMON TO ALL CIVIL SECRETARIATS.				
j. K. 1. PAY OF OFFICERS.			CHARGED	*5,264*	*12,600*	*5,200*	..
			Pay of officers nominated to the Indian Legislatures				
			VOTED	10,160	11,000	4,100	..
			Pay of officers nominated to the Indian Legislatures				
			TOTAL—j. K. 1. *Charged* ..	*5,264*	*12,600*	*5,200*	..
			TOTAL—j. K. 1. VOTED ..	10,160	11,000	4,100	..
j. K. 2. PAY OF ESTABLISHMENTS.			VOTED	76,427	79,800	78,500	81,200
	3	3	Superintendents (200—400) ..				
	53	53	Clerks—Upper division 2 (70—175), 1 (60—150), 1 for C.C.B., 1 for C.I.B. and 1 for Library ; Lower division 28 (40—80) ; Typist 20 (40—80) ; Telephone Exchange Clerk 1 (40—80) ; Special pay—Typewriting 10 (10) ; Exchange turn duty 2 (5)				
			Temporary—Lower division clerk for C. C. B. 1 (40—80)				
	39	39	Attenders 23 (23—35), 1 (19—30) ; Peons 12 (15—20), 2 (12—17) ; Telephone Exchange Attender 1 (23—35)				
	16	16	Conservancy and Watching Staff (Secretariat Buildings)—Supervisor 1 (75) ; Assistant Supervisor 1 (30) ; Chowkidars 12 (18) ; Ootacamund staff—Watchmen 1 (23), 1 (14) ; Allowance 1 (1 13/16)				
			Leave Allowances				
			Temporary—Lump provision for additional typists and examiners in C.I.B.				
			TOTAL—j. K. 2.—VOTED.	76,427	79,800	78,500	81,200
j. K. 3. OTHER CHARGES.			VOTED— PAY OF MENIALS	3,648	3,700	3,700	3,700
			ELECTRIC CURRENT	10,465	10,500	9,000	9,000
			TELEPHONE CHARGES	2,370	2,400	2,400	2,400
			BOOKS AND PERIODICALS	2,362	2,500	2,500	2,500
			CIRCULATION EXPENSES	3,503	7,800	8,900	3,200
			SERVICE POSTAGE AND TELEGRAMS.	21,989	19,000	22,000	22,000
			RATES AND TAXES	*1,859*	2,800	1,900	1,900
			OTHER CHARGES	27,994	25,000	28,000	23,000
			TOTAL—j. K. 3.—VOTED ..	*1,859* 72,331	73,700	78,400	67,700
			TOTAL—j. K. CHARGES COMMON TO ALL CIVIL SECRETARIATS	1,66,041	1,77,100	1,66,200	1,48,900
			Charged	*7,123*	*12,600*	*5,200*	..
			VOTED ..	1,58,918	1,64,500	1,61,000	1,48,900

25. j.—GENERAL ADMINISTRATION—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS—CIVIL SECRETARIATS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938 (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			j. L. Saluting Battery.	RS.	RS.	RS.	RS.
j. L. Saluting Battery.			Voted	3,969	2,200	2,400	2,200
	3	3	Establishments — Ootacamund — Park Sergeant 1 (80); Indian Gunners 2 (30)				
			Allowances—Other Compensatory—Clothing allowances 2 (10⅛ per quarter)				
			Contingencies				
			Total—j. L.—Saluting Battery—Voted ..	3,969	2,200	2,400	2,200
			j. M. Madras Record Office.				
j. M. Madras Record Office.			Voted—				
			Pay of Officers ..	8,400	8,900	8,900	8,900
	1	1	Curator 1 (400—800)				
	1	1	Assistant Curator 1 (300)				
			Pay of Establishments	44,194	42,000	44,200	43,400
	15	21	Senior Assistant 1 (200—10—250); Assistants 3 (125—5—175); Referencers 5 (65—125), 2 (55—100); Clerks 4 (65—125), 3 (40—80); Typists 3 (40—80).				
	53	53	Attenders 22 (23—35), 16 (19—30), 5 (15—20), 4 (12—17); Binder 1 (28—37); Durwans 1 (20—25), 1 (15—20); Peons 1 (15—20), 2 (12—17)				
			Leave Allowances				
	11	5	Temporary—Clerks 2 (55—100), 1 (40—80); Attender 1 (12—17); Peon 1 (12—17).				
			Travelling and other Compensatory Allowances	445	800	900	800
			Rates and Taxes	*4,468*	4,500	4,800	4,800
			Contingencies	17,665	19,900	16,600	16,600
			(Purchase of materials for mending records, etc.)				
			Total—j. M. Madras Record Office—Voted ..	*4,468* 70,704	76,100	75,400	74,500

25. j.—GENERAL ADMINISTRATION—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS—CIVIL SECRETARIATS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			j. N. TRANSLATORS.	RS.	RS.	RS.	RS.
j. N. TRANSLATORS.			CHARGED				
			Honorarium—French Translator ..	*240*	*200*	*200*	*200*
			VOTED—				
			PAY OF OFFICERS	21,064	19,400	19,100	20,600
	5	5	Translators 1 (400—550), 1 (300—20—500), 3 (200—400).				
			PAY OF ESTABLISHMENTS ..	27,083	26,900	25,500	25,900
	15	15	Assistant Translators 3 (150—10—250), 2 (125—200); Senior Assistants 1 (85—125), 2 (70—100); Junior Assistants 4 (65—85), 2 (55—70); Temporary Junior Assistant 1 (55—70).				
	7	7	Clerks 4 (40—65), 2 (30—55); Typist 1 (40—65) ..				
	6	6	Peons 5 (15—20), 1 (12—17) ..				
			Leave Allowances				
			OTHER CHARGES—				
			Travelling and other compensatory allowances; Contingencies.	2,783	2,200	2,000	2,500
			TOTAL—j. N. TRANSLATORS ..	51,170	48,700	46,800	49,200
			Charged ..	*240*	*200*	*200*	*200*
			VOTED	50,930	48,500	46,600	49,000
			j. O. INSPECTOR OF MUNICIPAL COUNCILS AND LOCAL BOARDS.				
j. O. 1. PAY OF OFFICERS.			CHARGED				
	1	*1*	*Inspector of Municipal Councils and Local Boards (2,500)* ..	*30,652*	*30,000*	*30,100*	*30,000*
			VOTED	16,654	29,400	28,100	35,700
	5	4	Personal Assistant 1 (300—850), Special pay (50); Deputy Inspectors 2 (300—850), 1 (250—700), Special pay 2 (100).				
			TOTAL—j. O. 1. *Charged* ..	*30,652*	*30,000*	*30,100*	*30,000*
			TOTAL—j. O. 1. VOTED ..	16,654	29,400	28,100	35,700

25. j.—GENERAL ADMINISTRATION—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS—CIVIL SECRETARIATS—*cont.*

Sub-heads of appropriation.	Strength. 1937–1938.	Strength. 1938–1939.	Details.	Figures by detailed account heads. Accounts, 1936–1937.	Budget Estimate, 1937–1938.	Revised Estimate, 1937–1938.	Budget Estimate, 1938–1939.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				RS.	RS.	RS.	RS.
			j. O. INSPECTOR OF MUNICIPAL COUNCILS AND LOCAL BOARDS—*cont.*				
j. O. 2. PAY OF ESTABLISHMENTS.			VOTED	23,623	29,400	25,200	27,300
	28	28	Manager 1 (125—220); Clerks 1 (85—125), 7 (65—85), 5 (55—70), 5 (40—65), 6 (30—55); Typists 2 (40—65), 1 (30—55); Special pay 2 (15), 1 (10).				
	11	11	Attenders 1 (23—35), 1 (19—30); Muchi 1 (19—30); Peons 3 (15—20), 5 (12—17).				
			Leave Allowance ..				
	23	15	Temporary clerks 3 (55—70); 3 (30—55), Typists 3 (30—55); Peons 6 (12—17)				
			TOTAL—j. O. 2.—VOTED ..	23,623	29,400	25,200	27,300
j. O. 3. OTHER CHARGES.			CHARGED				
			TRAVELLING AND OTHER COMPENSATORY ALLOWANCES	*1,285*	*1,700*	*2,500*	*2,500*
			VOTED—				
			TRAVELLING AND OTHER COMPENSATORY ALLOWANCES	6,164	9,300	7,800	8,000
			OTHER CHARGES	7,192	12,400	9,900	9,700
			TOTAL—j. O. 3. { *Charged* ..	*1,285*	*1,700*	*2,500*	*2,500*
			TOTAL—j. O. 3. { VOTED ..	13,356	21,700	17,700	17,700
			TOTAL—j. O. INSPECTOR OF MUNICIPAL COUNCILS AND LOCAL BOARDS ..	85,570	1,12,200	1,03,600	1,13,200
			Charged ..	*31,937*	*31,700*	*32,600*	*32,500*
			VOTED ..	53,633	80,500	71,000	80,700
			j. P. ELECTIONS TO LOCAL BOARDS AND MUNICIPALITIES.				
j. P. 1. ELECTIONS TO LOCAL BOARDS AND MUNICIPALITIES.			VOTED—				
			PAY OF OFFICERS	6,644	6,500	..	..
			PAY OF ESTABLISHMENTS ..	47,473	47,000	39,300	44,000
			Temporary— District Election Officers, clerks and peons				
			ALLOWANCES (including remuneration to election officers) ..	44,443	40,000	27,500	40,000
			OTHER CHARGES	14,715	16,000	17,500	16,000
			Contingencies				
			Contributions to local bodies on account of forfeited deposits ..				
			TOTAL—j. P. 1.—VOTED ..	1,13,275	1,09,500	84,300	1,00,000

25. j.—GENERAL ADMINISTRATION—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS—CIVIL SECRETARIATS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			j. P. ELECTIONS TO LOCAL BOARDS AND MUNICIPALITIES—*cont.*	RS.	RS.	RS.	RS.
j. P. 2. CHARGES RECOVERABLE FROM GOVERNMENTS, DEPARTMENTS, ETC.			Recoveries from local bodies ..	— 1,13,275	— 1,09,500	— 84,300	— 1,00,000
			TOTAL—j. P. 2.—VOTED ..	—1,13,275	—1,09,500	— 84,300	—1,00,000
			TOTAL—j. P. ELECTIONS TO LOCAL BOARDS AND MUNICIPALITIES—VOTED ..	..	..	...	...
			j. Q. ELECTIONS TO NON-UNION PANCHAYATS.				
j. Q. ELECTION TO NON-UNION PANCHAYATS.			VOTED— PAY OF ESTABLISHMENTS ..	5,884	5,600	4,000	7,000
			ALLOWANCES	3,723	5,400	3,700	6,500
			OTHER CHARGES	641	1,000	700	700
			TOTAL—j. Q.—ELECTIONS TO NON-UNION PANCHAYATS—VOTED	10,248	12,000	8,400	14,200
j. R. PORTION CHARGEABLE TO CENTRAL.			TOTAL—j. R.—VOTED ..	— 30,500	— 27,500	— 27,500	— 27,500
j. S. SUBSIDY TO DISTRICT BOARDS TOWARDS THE COST OF ACCOUNTANTS—(PARTIALLY EXCLUDED AREAS).			TOTAL—j. S.—VOTED ..	1,272	1,300	1,300	1,300
			GRAND TOTAL—25. j.—CIVIL SECRETARIATS ..	14,77,556	15,86,100	15,40,200	15,14,300
			Charged ..	*3,95,616*	*4,16,200*	*4,01,100*	*3,81,800*
			VOTED ..	10,81,940	11,69,900	11,39,100	11,32,500

25. k.—GENERAL ADMINISTRATION—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS—PUBLIC SERVICE COMMISSION.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
k. A. PAY OF OFFICERS.			CHARGED	*1,18,829*	*1,18,100*	*1,10,700*	*1,16,700*
	5	*5*	*Chairman 1 (3,000); Members 2 (2,000); Secretary 1 (1,000—1,500); Assistant Secretary 1 (500—800)*				
			TOTAL—k. A.—*Charged* ..	*1,18,829*	*1,18,100*	*1,10,700*	*1,16,700*

25. k.—GENERAL ADMINISTRATION—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS—PUBLIC SERVICE COMMISSION—*cont.*

SUB-HEADS of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
k. B. OTHER CHARGES.			CHARGED—				
			PAY OF ESTABLISHMENTS ..	*24,494*	*24,300*	*24,000*	*24,600*
			Permanent—				
	23	23	*Superintendents 1 (250—350), 1 (175—250), 1 (125—175); Clerks, Upper division 2 (65—125); Accountant 1 (55—100); Clerks, Lower division 7 (40—80), 7 (37—70); Typists 2 (40—80), 1 (40—55); Shorthand allowance 1 (15)* ..				
	19	19	*Attender 1 (23—35); Daffadar 1 (20—25); Peons 9 (15—20), 8 (12—17)*				
			Travelling and other compensatory allowances	*1,458*	*2,300*	*4,000*	*4,000*
			Rents	*3,025*	*3,300*	*3,300*	*3,300*
			Other Contingencies	*10,891*	*11,100*	*10,800*	*10,800*
			TOTAL—k. B.—*Charged* ..	*39,868*	*41,000*	*42,100*	*42,700*
GRAND TOTAL—25. k. PUBLIC SERVICE COMMISSION— *Charged* ..				*1,58,697*	*1,59,100*	*1,52,800*	*1,59,400*

25. l.—GENERAL ADMINISTRATION—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS—BOARD OF REVENUE, FINANCIAL COMMISSIONER AND ESTABLISHMENTS.

SUB-HEADS of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
l. A. PAY OF OFFICERS.			CHARGED	*77,596*	*78,300*	*77,200*	*68,600*
	3	3	*Commissioners of Land Revenue 1 (3,750), 1 (3,500), 1 (3,000)* ..				
			Deduct—Portion debitable to "7. Land Revenue—Survey and Settlement" (— 41,000), "8. Provincial Excise" (— 41,000) ..				
	2	2	*Secretary 1 (2,000); Special Pay (200); Additional Joint Secretary 1 (1,500); Special Pay (200); Overseas Pay (300)*				
			Deduct—Half cost of Additional Joint Secretary debitable to "8. Provincial Excise."				
			VOTED	9,311	9,600	9,000	8,800
	1	1	Assistant Secretary (650); Special pay 1 (50)				
			TOTAL—l. A. *Charged* ..	*77,596*	*78,300*	*77,200*	*68,600*
			TOTAL—l. A. VOTED ..	9,311	9,600	9,000	8,800

25. 1.—GENERAL ADMINISTRATION—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS—BOARD OF REVENUE, FINANCIAL COMMISSIONER AND ESTABLISHMENTS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
1. B. PAY OF ESTABLISHMENTS.			VOTED	76,153	80,000	80,000	84,000
	5	5	Superintendents 1 (300—10—350), 2 (200—10—250), 1 (125—175), 1 (100—150)				
	39	39	Clerks—Upper Division 22 (65—125), 1 (55—100); Lower Division 8 (40—80), 1 (37—70); Typists 6 (40—80), 1 (23—35); Special pay—Shorthand 1 (25); Typewriting 1 (10)				
	33	33	Sergeant 1 (25—3—40); Muchis 3 (23—35); Attenders 5 (23—35); Jamadar 1 (20—25); Daffadar 1 (20—25); Peons 21 (15—20), 1 (12—17)				
			Cost of Survey training of clerks ..				
			Court of Wards Section—				
	2	2	Manager 1 (350—20—450); Superintendent 1 (100—150).				
	12	12	Clerks—Upper Division 5 (65—125), 1 (55—100); Lower Division 4 (40—80); Typists 2 (40—80); Special pay—Shorthand 1 (25).				
	5	5	Attender 1 (23—35); Peons 4 (15—20)				
			Leave Allowances				
	5	4	Temporary—Clerks 1 (65—85), 1 (40—80); Peons 2 (12—17)—Half cost debitable to "8. Provincial Excise" ..				
			Court of Ward Section—				
	4	5	Temporary—Superintendents 2 (100—150); Clerks 1 (55—100), 1 (37—70); Attender 1 (23—35)				
			TOTAL—1. B.—VOTED ..	76,153	80,000	80,000	84,000
1. C. OTHER CHARGES.			CHARGED—				
			TRAVELLING AND OTHER COMPENSATORY ALLOWANCES (including cost of passages)	*5,627*	*5,100*	*5,100*	*5,600*
			VOTED—				
			TRAVELLING AND OTHER COMPENSATORY ALLOWANCES	1,675	2,000	2,000	1,900
			ELECTRIC CURRENT	1,295	1,100	1,100	1,100
			TELEPHONE CHARGES	906	1,000	1,000	1,000
			BOOKS AND PERIODICALS	939	1,100	1,000	1,000
			RATES AND TAXES	*1,445*	2,900	3,600	3,600
			SERVICE POSTAGE AND TELEGRAMS. OTHER CHARGES	8,529	9,000	8,500	8,200
			TOTAL—1. C. *Charged* ..	*7,072*	*5,100*	*5,100*	*5,600*
			TOTAL—1. C. VOTED ..	13,344	17,100	17,200	16,800
GRAND TOTAL—25. 1.—BOARD OF REVENUE, FINANCIAL COMMISSIONER AND ESTABLISHMENTS				1,83,476	1,90,100	1,88,500	1,83,800
			Charged ..	*84,668*	*83,400*	*82,300*	*74,200*
			VOTED ..	98,808	1,06,700	1,06,200	1,09,600

25. m.—GENERAL ADMINISTRATION—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS—LOCAL FUND AUDIT ESTABLISHMENTS.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			m. A. EXAMINER'S OFFICE.				
m. A. 1. PAY OF OFFICERS.			VOTED	*11,926* 13,364	18,900	20,200	19,700
	2	2	Examiner of Local Fund Accounts (950) ; Special pay (100) ; Deputy Examiner (350—25—500) ..				
			Leave Allowances				
			TOTAL—m. A. 1.—VOTED ..	*11,926* 13,364	18,900	20,200	19,700
m. A. 2. PAY OF ESTABLISHMENTS.			VOTED	56,456	61,200	59,500	64,000
	4	4	Superintendents and Inspectors 3 (150—400), 1 (150—240) ..				
	32	32	Clerks 28 (35—150), 4 (35—80); Personal pay—Shorthand 1 (15)..				
	12	12	Attenders 3 (23—35); Daffadar 1 (20—25); Peons 2 (15—20), 6 (12—17)				
			Leave Allowances				
	10	2	Temporary—Clerk 1 (40—125); 1 (30—4/2—70)				
			TOTAL—m. A. 2.—VOTED ..	56,456	61,200	59,500	64,000
m. A. 3. OTHER CHARGES.			VOTED—				
			Travelling Allowances ..	*2,163* 4,625	4,400	4,400	4,400
			Other compensatory—Madras House allowances 1 (100), 1 (100), 3 (25); Presidency allowances 34 (6½), 6 (2½) ..	3,619	5,600	6,100	6,100
			SERVICE POSTAGE AND TELEGRAMS.	2,999	3,000	3,000	3,000
			OTHER CONTINGENCIES	2,185	1,900	1,900	1,900
			TOTAL—m. A. 3.—VOTED ..	*2,163* 13,428	14,900	15,400	15,400
			TOTAL—m. A.—EXAMINER —VOTED.	*14,089* 83,248	95,000	95,100	99,100
			m. B. DISTRICT STAFF.				
m. B. 1. PAY OF OFFICERS.			VOTED	5,566	5,800	5,800	6,000
	1	1	Temporary—Assistant Examiner (350—25—500)				
			Leave Allowances				
			TOTAL—m. B. 1.—VOTED ..	5,566	5,800	5,800	6,000

25. m.—GENERAL ADMINISTRATION—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS—LOCAL FUND AUDIT ESTABLISHMENTS—*cont.*

Sub-heads of appropriation.	Strength. 1937–1938.	Strength. 1938–1939.	Details.	Accounts, 1936–1937.	Budget Estimate, 1937–1938.	Revised Estimate, 1937–1938.	Budget Estimate, 1938–1939.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			m. B. DISTRICT STAFF—*cont.*	RS.	RS.	RS.	RS.
m. B. 2. PAY OF ESTABLISHMENTS.			VOTED	2,41,057	2,50,400	2,50,000	2,58,600
	21	21	Superintendents and Inspectors 12 (150—400), 9 (150—240) ..				
	154	154	Clerks 65 (35—150), 89 (35—80) ..				
	45	45	Peons 7 (15—20), 38 (12—18) ..				
			Leave Allowances				
			Temporary—				
	1	1	Inspector (150—240)				
	5	30	Clerks 4 (40—125), 1 (30—70), 25 (30) for 7½ months				
	7	7	Peons 7 (12—17)				
			TOTAL—m. B. 2.—VOTED ..	2,41,057	2,50,400	2,50,000	2,58,600
m.B. 3. ALLOWANCES.			VOTED—				
			TRAVELLING ALLOWANCES ..	11,402	9,700	11,700	11,700
			FIXED TRAVELLING ALLOWANCES (INCLUDING OTHER COMPENSATORY)	8,214	8,500	8,200	8,200
			Fixed Travelling Allowances 3 (50), 19 (40); Local Allowances 2 (13½), 1 (1-13-0) ..				
			TOTAL—m. B. 3.—VOTED ..	19,616	18,200	19,900	19,900
m. B. 4. CONTINGENCIES.			VOTED—				
			SERVICE POSTAGE AND TELEGRAMS.	6,056	6,100	6,500	6,500
			OTHER CHARGES	* 24 4,247	4,500	4,000	4,000
			TOTAL—m. B. 4.—VOTED ..	24 10,303	10,600	10,500	10,500
			TOTAL—m. B. DISTRICT STAFF—VOTED	24 2,76,542	2,85,000	2,86,200	2,95,000
GRAND TOTAL—25. m.—LOCAL FUND AUDIT ESTABLISHMENTS—VOTED ..				*14,113* 3,59,790	3,80,000	3,81,300	3,94,100

* Rates and taxes.

25. n.—GENERAL ADMINISTRATION—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS—AGENT FOR GOVERNMENT CONSIGNMENTS.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			n. AGENT FOR GOVERNMENT CONSIGNMENTS.				
n. A. PAY AND ALLOWANCES OF ESTABLISHMENTS.			VOTED	9,865	10,000	10,100	10,200
	1	1	Overseer (150—5—200)				
	10	10	Head Clerk 1 (85—125); Clerk and Typist 2 (40—65); Shipping Clerks 6 (30—1—45), 1 (28—40).				
	5	5	Peons 3 (15—20), 2 (12—17); Presidency Allowance 2 (2½) ..				
			Leave Allowances				
			TOTAL—n. A.—VOTED ..	9,865	10,000	10,100	10,200
n. B. OTHER CHARGES.			VOTED—				
			LANDING AND SHIPPING CHARGES ..	4,612	6,300	6,300	7,300
			OTHER PETTY CONTINGENCIES ..	*1,300* 960	900	900	900
			CONTRIBUTION TOWARDS THE PAY OF THE AGENT FOR GOVERNMENT CONSIGNMENTS	3,825	3,800	3,800	3,800
			CHARGES PAYABLE TO THE GOVERNMENT OF BOMBAY FOR THE DESPATCH OF PACKETS RECEIVED FROM ENGLAND BY GOVERNMENT DEPARTMENTS IN MADRAS.	..	..	300	500
			TOTAL—n. B.—VOTED ..	*1,300* 9,397	11,000	11,300	12,500
n. C. CHARGES RECOVERABLE FROM GOVERNMENTS, DEPARTMENTS AND OTHERS.			VOTED—				
			CHARGES RECOVERABLE FROM THE CENTRAL GOVERNMENT.	— 10,000	— 10,000	— 10,000	— 10,000
			TOTAL—n. C.—VOTED ..	— 10,000	— 10,000	— 10,000	— 10,000
			GRAND TOTAL—25. n.—AGENT FOR GOVERNMENT CONSIGNMENTS—VOTED ..	*1,300* 9,262	11,000	11,400	12,700

DEMAND IX—LEGISLATIVE BODIES.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1938-1939.

DEMAND FOR GRANT (VOTED).. .. .. .. Rs. 7,40,200

25. GENERAL ADMINISTRATION—LEGISLATIVE BODIES.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936-1937.		Budget Estimate, 1937-1938.		Revised Estimate, 1937-1938.		Budget Estimate, 1938-1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
LEGISLATIVE BODIES.								
25. o. PROVINCIAL LEGISLATIVE ASSEMBLY—								
A. PAY OF SPEAKER AND DEPUTY SPEAKER.	..	..	..	(a)	..	(c)	..	7,800
B. PAY OF MEMBERS ..	..	..	..	(b) 1,15,200	..	(d) 91,700	..	1,47,600
C. ALLOWANCES ..	..	..	..	2,17,200	..	2,01,300	..	2,03,000
D. OTHER CHARGES ..	..	..	..	29,500	..	33,900	..	33,400
TOTAL—25. o. ..	..	..	..	3,61,900	..	3,26,900	..	3,91,800
25. p. LEGISLATIVE ASSEMBLY DEPARTMENT—								
A. PAY OF OFFICERS ..	..	20,108	..	31,100	..	28,600	..	28,800
B. PAY OF ESTABLISHMENTS	..	49,611	..	68,900	..	65,000	..	70,400
C. ALLOWANCES AND HONORARIA ..	..	52,878	..	1,500	..	2,000	..	2,000
D. OTHER CHARGES ..	..	..	..	200	..	200	..	500
TOTAL—25. p. ..	..	1,22,597	..	1,01,700	..	95,800	..	1,01,700
25. q. PROVINCIAL LEGISLATIVE COUNCIL—								
A. PAY OF PRESIDENT AND DEPUTY PRESIDENT ..	..	..	..	(e)	..	(g)	..	3,000
B. PAY OF MEMBERS ..	*28,851*	..	*2,000*	(f) 33,100	..	(h) 25,200	..	36,000
C. ALLOWANCES ..	..	..	..	34,000	..	41,300	..	43,000
D. OTHER CHARGES ..	..	7,807	..	2,200	..	3,000	..	3,000
TOTAL—25. q. ..	*28,851*	7,807	*2,000*	69,300	..	69,500	..	85,000

(a) is included in (b). (c) is included in (d). (e) is included in (f). (g) is included in (h).

25—GENERAL ADMINISTRATION—LEGISLATIVE BODIES—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
25. r. ELECTIONS FOR LEGISLATURES—	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
A. ELECTIONS—								
1. PAY OF SPECIAL OFFICERS AND ESTABLISHMENTS ..	*3,649*	2,98,565	*1,500*	83,100	*1,500*	95,000	..	95,000
2. TRAVELLING ALLOWANCES AND HONORARIA ..	*351*	85,505	..	70,000	..	35,000	..	40,000
3. OTHER CHARGES.	..	1,68,881	..	1,00,000	..	15,000	..	20,000
B. ELECTION COURTS.	..	..	..	1,00,000	..	2,500	..	5,000
TOTAL—25. r. ..	*4,000*	5,52,951	*1,500*	3,53,100	*1,500*	1,47,500	..	1,60,000
CHARGES IN ENGLAND.								
B. HIGH COMMISSIONER FOR INDIA—								
25. B. y. OTHER ITEMS—								
LEAVE SALARIES AND DEPUTATION PAY ..	*219*	..	..	..	..	..	..	2,200
TOTAL—25. B. y. ..	*219*	..	..	..	..	..	..	2,200
Deduct—Savings due to the revision of scales of pay in 1938	..	..	..	..	..	..	..	— 500
TOTAL—DEMAND IX—LEGISLATIVE BODIES ..	*33,070*	6,83,355	*3,500*	8,86,000	*1,500*	6,39,700	..	7,40,200
	7,16,425		8,89,500		6,41,200		7,40,200	

25. o.—GENERAL ADMINISTRATION—LEGISLATIVE BODIES—PROVINCIAL LEGISLATIVE ASSEMBLY.

SUB-HEADS of appropriation.	Strength. 1937–1938.	Strength. 1938 1939.	Details.	Figures by detailed account heads. Accounts, 1936–1937.	Budget Estimate, 1937–1938.	Revised Estimate, 1937–1938.	Budget Estimate, 1938–1939.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				RS.	RS.	RS.	RS.
o. A. PAY OF SPEAKER AND DEPUTY SPEAKER.	2	2	VOTED— Speaker 1 (500); Deputy Speaker 1 (150)	..	(*a*)	(*c*)	7,800
			TOTAL—o. A.—VOTED ..	..	(*a*)	(*c*)	7,800
o. B. PAY OF MEMBERS.	194	194	VOTED— Members other than Ministers and Parliamentary Secretaries 194 (75)	..	(*b*) 1,15,200	(*d*) 91,700	1,74,600
			Deduct—Probable Savings ..				— 27,000
			TOTAL—o. B.—VOTED ..	..	1,15,200	91,700	1,47,600
o. C. ALLOWANCES.			VOTED— TRAVELLING ALLOWANCES ..	..	2,15,300	2,00,000	2,00,000
			OTHER COMPENSATORY	..	1,900	1,300	3,000
			TOTAL—o. C.—VOTED ..	..	2,17,200	2,01,300	2,03,000

(*a*) is included in (*b*). (*c*) is included in (*d*).

25. o.—GENERAL ADMINISTRATION—LEGISLATIVE BODIES—PROVINCIAL LEGISLATIVE ASSEMBLY—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
o. D. OTHER CHARGES.			VOTED— ELECTRIC CURRENT	..	1,400	900	900
			BOOKS AND PERIODICALS ..	..	4,600	4,600	5,000
			OTHER CONTINGENCIES	..	22,700	27,400	26,500
			HOUSE COMMITTEE	..	800	1,000	1,000
			TOTAL—o. D.—VOTED ..	..	29,500	33,900	33,400
GRAND TOTAL—25. o.—PROVINCIAL LEGISLATIVE ASSEMBLY—VOTED ..				..	3,61,900	3,26,900	3,91,800

25. p.—GENERAL ADMINISTRATION—LEGISLATIVE BODIES—LEGISLATIVE ASSEMBLY DEPARTMENT.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
p. A. PAY OF OFFICERS.	3	3	VOTED— Secretary 1 (1,000—50—1,500); Personal pay 1 (100); Deputy Secretary 1 (550—50/2—900); Assistant Secretary 1 (250—40/2—450)	20,108	31,100	28,600	28,800
			Leave Allowances				
			TOTAL—p. A.—VOTED ..	20,108	31,100	28,600	28,800
p. B. PAY OF ESTABLISHMENTS.			VOTED	49,611	68,900	65,000	70,400
	4	4	Superintendents 2 (200—400); 1 (175—350); 1 (175—15/2—250).				
	21	21	Clerks—Upper Division 7 (70—175), 1 (60—150); Lower Division 2 (40—80), 11 (40—70); Special pay—Shorthand 2 (25); Typewriting 1 (10)				
	10	10	Reporters 10 (125—5—200—10—250)				
	6	6	Stenographers 2 (40—80); Private Secretaries 2 (40—10/2—130); Typists 1 (40—80); 1 (40—70) ..				
	28	28	Council Dubash 2 (45); Attenders 1 (30—1/2—35), 2 (23—35), 1 (19—30); Daffadar 1 (17—1/2—22) Chobdars 2 (17—1/2—22), 1 (15—20); Peons 7 (15—20), 11 (12—17)				
			Leave Allowances				
	6	6	Temporary— Peons (12) for 9 months ..				
			Lump allotment— Reporters, steno-typists, typists, clerks and peons				
			TOTAL—p. B.—VOTED ..	49,611	68,900	65,000	70,400
p. C. ALLOWANCES AND HONORARIA.			VOTED— TRAVELLING ALLOWANCES ..	52,697	1,000	1,500	1,500
			OTHER COMPENSATORY—				
			Presidency allowance 15 (2½), 6 (2½) for 9 months ..	181	500	500	500
			TOTAL—p. C.—VOTED ..	52,878	1,500	2,000	2,000

25. p. GENERAL ADMINISTRATION—Legislative Bodies—Legislative Assembly Department—*cont.*

Sub-heads of appropriation.	Strength. (1937–1938.)	Strength. (1938–1939.)	Details.	Figures by detailed account heads. Accounts, 1936–1937.	Budget Estimate, 1937–1938.	Revised Estimate, 1937–1938.	Budget Estimate, 1938–1939.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				RS.	RS.	RS.	RS.
p. D. Other Charges.			Voted—				
			Books and Periodicals ..	..	200	200	500
			Total—p. D.—Voted ..	..	200	200	500
			GRAND TOTAL—25. p.—PROVINCIAL LEGISLATIVE ASSEMBLY DEPARTMENT—VOTED	1,22,597	1,01,700	95,800	1,01,700

25. q.—GENERAL ADMINISTRATION—Legislative Bodies—Provincial Legislative Council.

Sub-heads of appropriation.	Strength. (1937–1938.)	Strength. (1938–1939.)	Details.	Accounts, 1936–1937.	Budget Estimate, 1937–1938.	Revised Estimate, 1937–1938.	Budget Estimate, 1938–1939.
q. A. Pay of President and Deputy President.	2	2	Voted—				
			President 1 (250); Deputy President 1 (150)	..	(a)	(c)	4,800
			Deduct—Probable Savings	..	..	..	— 1,800
			Total—q. A.—Voted ..	..	(a)	(c)	3,000
q. B. Pay of Members.	53	52	Voted—				
			Members other than one Minister 52 (75)	*28,851*	{ *2,000* (b) 33,100	} (d) 25,200	46,800
			Deduct—Probable savings	..	..	..	— 10,800
				28,851	*2,000*		
			Total—q. B.—Voted ..	..	33,100	25,200	36,000
q. C. Allowances.			Voted—				
			Travelling Allowances ..		32,100	40,000	40,000
			Other Compensatory		1,900	1,300	3,000
			Total—q. C.—Voted ..		34,000	41,300	43,000
q. D. Other Charges.			Voted—				
			Electric Current	1,051	600	600	600
			Books and Periodicals ..	4,025	200	200	200
			Other Contingencies	2,348	1,200	2,000	2,000
			House Committee	383	200	200	200
			Total—q. D.—Voted ..	7,807	2,200	3,000	3,000
				28,851	*2,000*		
			GRAND TOTAL—25. q.—PROVINCIAL LEGISLATIVE COUNCIL—VOTED.	7,807	69,300	69,500	85,000

(a) is included in (b).

(c) is included in (d).

25. r.—GENERAL ADMINISTRATION—LEGISLATIVE BODIES—ELECTIONS FOR LEGISLATURES.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			r. A. ELECTIONS.	RS.	RS.	RS.	RS.
r. A. 1. PAY OF SPECIAL OFFICERS AND ESTABLISHMENTS.			CHARGED—				
			Pay of Officers	*3,649*	*1,500*	*1,500*	..
			VOTED—				
			PAY OF OFFICERS				
			Temporary Assistant Secretary for Elections				
			ESTABLISHMENT IN THE SECRETARIAT	2,98,565	83,100	95,000	95,000
			ESTABLISHMENT IN COLLECTORS' OFFICES				
			TOTAL—r. A. 1. *Charged* ..	*3,649*	*1,500*	*1,500*	..
			TOTAL—r. A. 1. VOTED ..	2,98,565	83,100	95,000	95,000
r. A. 2. TRAVELLING ALLOWANCES AND HONORARIA.			VOTED—				
			TRAVELLING ALLOWANCES ..	*351* 85,505	70,000	35,000	40,000
			TOTAL—r. A. 2.—VOTED ..	*351* 85,505	70,000	35,000	40,000
r. A. 3. OTHER CHARGES.			VOTED—				
			ADVERTISEMENT CHARGES ..				
			BALLOT BOXES	1,68,881	1,00,000	15,000	20,000
			OTHER PETTY CONTINGENCIES ..				
			TOTAL—r. A. 3.—VOTED ..	1,68,881	1,00,000	15,000	20,000
			TOTAL—r. A. ELECTIONS.	5,56,951	2,54,600	1,46,500	1,55,000
			Charged ..	*4,000*	*1,500*	*1,500*	..
			VOTED ..	5,52,951	2,53,100	1,45,000	1,55,000
			r. B. ELECTION COURTS.				
r. B. ELECTION COURTS.			VOTED—				
			PAY OF SPECIAL TRIBUNALS ..				
			OTHER CHARGES	..	1,00,000	2,500	5,000
			TOTAL—r. B. ELECTION COURTS—VOTED ..	..	1,00,000	2,500	5,000
GRAND TOTAL—25. r.—ELECTIONS FOR LEGISLATURES				5,56,951	3,54,600	1,49,000	1,60,000
			Charged ..	*4,000*	*1,500*	*1,500*	..
			VOTED ..	5,52,951	3,53,100	1,47,500	1,60,000

DEMAND X—DISTRICT ADMINISTRATION AND MISCELLANEOUS.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1938–1939.

DEMAND FOR GRANT (VOTED) .. .. Rs. 2,23,81,100

Total of sums Charged .. .. *Rs. 15,36,700*

Summary by Major Heads.

HEAD OF ACCOUNT.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
13. OTHER TAXES AND DUTIES	*6,071*	44,381	*18,900*	48,800	*3,600*	62,900	..	62,300
25. DISTRICT ADMINISTRATION AND MISCELLANEOUS ..	*16,32,100*	2,18,86,875	*14,65,400*	2,24,64,200	*14,71,400*	2,25,92,400	*15,36,700*	2,23,18,800
TOTAL—DEMAND X—DISTRICT ADMINISTRATION AND MISCELLANEOUS ..	*16,38,171*	2,19,31,256	*14,84,300*	2,25,13,000	*14,75,000*	2,26,55,300	*15,36,700*	2,23,81,100
	2,35,69,427		2,39,97,300		2,41,30,300		2,39,17,800	

13. OTHER TAXES AND DUTIES.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
13. a. CHARGES ON ACCOUNT OF THE MADRAS REGULATION OF THE SALE OF CLOTHS ACT, 1937—								
A. PAY OF ESTABLISHMENTS ..	..	..	..	..	..	2,000	..	..
B. OTHER CHARGES ..	..	..	..	..	..	1,000	..	4,000
TOTAL—13. a. ..	..	..	..	..	..	3,000	..	4,000
13. b. CHARGES UNDER THE ELECTRICITY ACTS †								
A. PAY OF OFFICERS ..	*5,494*	7,829	*16,500*	5,200	*2,500*	11,100	..	12,500
B. PAY OF ESTABLISHMENTS ..	..	15,630	..	18,000	..	14,700	..	16,300
C. OTHER CHARGES ..	*577*	20,922	*2,400*	25,600	*300*	25,800	..	25,700
TOTAL—13. b. ..	*6,071*	44,381	*18,900*	48,800	*2,800*	51,600	..	54,500
13. c. CHARGES IN ENGLAND—								
HIGH COMMISSIONER FOR INDIA—								
A. STERLING OVERSEAS PAY ..	..	..	..	..	*800*	..	..	..
B. STORES FOR INDIA ..	..	..	..	..	..	8,400	..	3,800
TOTAL —13. c. ..	..	..	..	..	*800*	8,400	..	3,800
13. d. LOSS OR GAIN BY EXCHANGE ..	..	..	..	..	..	— 100	..	..
TOTAL—MAJOR HEAD 13 (INCLUDED IN DEMAND X).	*6,071*	44,381	*18,900*	48,800	*3,600*	62,900	..	62,300
	50,452		67,700		66,500		62,300	

† The charges to end of the year 1937–1938, which were shown under 47 Miscellaneous Departments, are shown here for purposes of comparison with the estimates for 1938–1939.

25—GENERAL ADMINISTRATION—DISTRICT ADMINISTRATION AND MISCELLANEOUS.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
DISTRICT ADMINISTRATION.								
25. s. GENERAL ESTABLISHMENTS—								
s. A. COLLECTORS AND MAGISTRATES—								
1. PAY OF OFFICERS.	*5,10,972*	1,07,937	*5,00,000*	1,20,000	*5,26,000*	1,08,000	*5,30,000*	1,20,00
2. PAY OF ESTABLISHMENTS ..	..	6,68,319	..	6,85,000	..	6,90,000	..	6,90,00
3. ALLOWANCES AND HONORARIA ..	*43,946*	73,139	*52,000*	75,900	*50,000*	74,300	*50,000*	71,40
4. PETTY CONSTRUCTION AND REPAIRS ..	..	13,850	..	14,600	..	12,000	..	12,00
5. CONTINGENCIES ..	*53,547*	2,38,909	..	3,07,000	..	3,04,000	..	2,98,80
6. CHARGES RECOVERABLE FROM GOVERNMENTS, DEPARTMENTS, AND OTHERS ..	..	— 7,036	..	— 7,000	..	— 7,000	..	— 9,400
s. B. COURT OF WARDS ESTABLISHMENTS.	..	13,165	..	14,200	..	13,700	..	13,400
s. C. LACCADIVE AND AMINDIVI ESTABLISHMENTS (EXCLUDED AREAS)—								
1. PAY AND ALLOWANCES OF OFFICERS AND ESTABLISHMENTS.	*18,952*	..	*14,300*	..	*14,400*	..	*18,600*	..
2. OTHER CHARGES.	*48,528*	..	*49,300*	..	*49,100*	..	*51,800*	..
3. CHARGES PAYABLE TO GOVERNMENTS, DEPARTMENTS, AND OTHERS ..	*18,200*	..	..	..	..	..	*18,300*	..
s. D. TREASURY ESTABLISHMENTS—								
1. PAY OF OFFICERS.	..	2,30,064	..	2,20,000	..	2,34,000	..	2,30,000
2. PAY OF ESTABLISHMENTS ..	..	5,35,396	..	5,43,000	..	5,50,000	..	5,47,600
3. ALLOWANCES ..	..	22,478	..	18,000	..	18,500	..	18,500
4. CONTINGENCIES ..	*2,291*	37,280	..	38,300	..	40,300	..	40,300
TOTAL—25. s. ..	*6,96,436*	19,33,501	*6,15,600*	20,29,000	*6,39,500*	20,37,800	*6,68,700*	20,32,600

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

R HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1936–1937. Non-voted. (2)	Accounts, 1936–1937. Voted. (3)	Budget Estimate, 1937–1938. Charged. (4)	Budget Estimate, 1937–1938. Voted. (5)	Revised Estimate, 1937–1938. Charged. (6)	Revised Estimate, 1937–1938. Voted. (7)	Budget Estimate, 1938–1939. Charged. (8)	Budget Estimate, 1938–1939. Voted. (9)
STRICT ADMINIS-TRATION—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
. SUBDIVISIONAL ESTABLISHMENTS—								
BDIVISIONAL ESTABLISH-TS (EXCLUDING RURAL 3T REDEMPTION SCHEME DEBT CONCILIATION RDS)—								
1. PAY OF OFFICERS ..	*3,93,446*	5,24,544	*3,80,000*	5,30,000	*3,80,000*	5,45,000	*4,50,000*	5,00,000
2. PAY OF ESTABLISHMENTS ..	..	5,04,485	..	5,11,800	..	5,16,200	..	5,09,200
3. ALLOWANCES ..	*76,148*	1,55,903	*85,600*	1,42,500	*76,000*	1,61,500	*78,000*	1,51,200
4. HONORARIA ..	..	58,896	..	58,000	..	62,000	..	62,000
5. PETTY CONSTRUCTION AND REPAIRS ..	..	7,117	..	6,700	..	6,200	..	6,200
6. CONTINGENCIES ..	*12,540*	1,81,148	..	1,97,000	..	1,94,200	..	1,93,700
URAL DEBT REDEMPTION EME—								
. PAY OF OFFICERS ..	..	61,520	..	78,400	..	67,600	..	67,600
. PAY OF ESTABLISHMENTS ..	..	40,865	..	59,000	..	62,600	..	64,500
. OTHER CHARGES ..	..	32,340	..	37,800	..	42,500	..	42,500
EBT CONCILIATION RDS—								
PAY OF ESTABLISHMENTS AND OTHER CHARGES	..	185	..	47,700	..	3,800	..	4,200
ECIAL DEVELOPMENT ICERS—								
AY OF OFFICERS AND ESTABLISHMENTS AND OTHER CHARGES ..	..	..	..	..	*6,000*	700	*6,000*	600
TOTAL—25. t. ...	*4,82,134*	15,67,003	*4,65,600*	16,68,900	*4,62,000*	16,62,300	*5,34,000*	16,01,700
. OTHER ESTABLISHMENTS—								
. A. TALUK ESTABLISHMENTS—								
I. ORDINARY AREAS—								
1. PAY OF ESTABLISHMENTS ..	..	43,33,920	..	43,90,000	..	44,30,300	..	44,51,800
2. ALLOWANCES ..	..	7,21,348	..	7,10,900	..	7,41,600	..	7,39,600
3. HONORARIA ..	..	1,39,584	..	1,42,000	..	1,42,000	..	1,40,000
4. PETTY CONSTRUCTION AND REPAIRS ..	..	91,640	..	41,100	..	36,000	..	35,000
5. CONTINGENCIES..	*1,24,254*	3,79,574	..	4,66,000	..	4,68,200	..	4,70,500
Carried over ..	*1,24,254*	56,66,066	..	57,50,000	..	58,18,100	..	58,36,900

Summary by Minor Heads and Sub-heads of appropriation—cont.

MINOR HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1936–1937. Non-voted. (2)	Accounts, 1936–1937. Voted. (3)	Budget Estimate, 1937–1938. Charged. (4)	Budget Estimate, 1937–1938. Voted. (5)	Revised Estimate, 1937–1938. Charged. (6)	Revised Estimate, 1937–1938. Voted. (7)	Budget Estimate, 1938–1939. Charged. (8)	Budget Estimate, 1938–1939. Voted. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
DISTRICT ADMINISTRATION—cont.								
25. u. OTHER ESTABLISHMENTS—cont.								
Brought forward ..	*1,24,254*	56,66,066	..	57,50,000	..	58,18,100	..	58,36,9
II. PARTIALLY EXCLUDED AREAS—								
1. PETTY CONSTRUCTION AND REPAIRS.	†	†	..	65,200	..	50,000		70,8
u. B. RYOTWARI VILLAGE SERVICE—								
I. ORDINARY AREAS— 1. PAY OF ESTABLISHMENTS ..	..	93,02,552	..	92,95,200	..	93,05,000	..	93,08,40
2. ALLOWANCES ..	..	19,465	..	24,900	..	27,000	..	26,30
3. OTHER CHARGES.	*2,089*	1,31,084	..	1,50,700	..	1,54,500	..	1,53,50
II. PARTIALLY EXCLUDED AREAS—								
1. PAY OF ESTABLISHMENTS ..	†	†	..	29,500	..	28,000	..	28,00
2. ALLOWANCES ..			..	100	..	100	..	10
3. OTHER CHARGES.			..	5,500	..	5,500	..	2,70
u. C. PROPRIETARY ESTATES VILLAGE SERVICE—								
I. ORDINARY AREAS—								
1. PAY OF ESTABLISHMENTS ..	..	21,97,270	..	21,89,500	..	21,76,000	..	21,75,C0
2. OTHER CHARGES.	*167*	13,356	..	16,600	..	17,600	..	13,60
II. PARTIALLY EXCLUDED AREAS—								
1. PAY OF ESTABLISHMENTS ..	†	†	..	20,500	..	20,500	..	20,50
2. OTHER CHARGES.	..	..	..	5,500	..	5,500	..	2,40
Carried over ..	*1,26,510*	1,73,29,793	..	1,75,53,200	..	1,76,07,800	..	1,76,38,20

† Included in the accounts for ordinary areas.

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

...OR HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1936-1937. Non-voted. (2)	Accounts, 1936-1937. Voted. (3)	Budget Estimate, 1937-1938. Charged. (4)	Budget Estimate, 1937-1938. Voted. (5)	Revised Estimate, 1937-1938. Charged. (6)	Revised Estimate, 1937-1938. Voted. (7)	Budget Estimate, 1938-1939. Charged. (8)	Budget Estimate, 1938-1939. Voted. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
...STRICT ADMINIS-TRATION—*cont.*								
. OTHER ESTABLISHMENTS—*cont.*								
Brought forward ..	*1,26,510*	1,73,29,793	..	1,75,53,200	..	1,76,07,800	..	1,76,38,200
. D. CATTLE POUNDS—								
I. ORDINARY AREAS—								
1. PAY AND ALLOWANCES OF ESTABLISHMENTS ..	..	1,23,205	..	1,24,800	..	1,21,000	..	1,21,000
2. CONTINGENCIES.	*640*	1,49,619	..	1,47,300	..	1,46,000	..	1,45,400
II. PARTIALLY EXCLUDED AREAS—								
1. PAY AND ALLOWANCES OF ESTABLISHMENTS ..	*	*	..	2,900	..	2,400	..	2,500
2. CONTINGENCIES.	..	..	..	3,200	..	3,200	..	3,400
. E. CHARGES ON ACCOUNT OF REVENUE PROCESSES.	..	91,391	..	94,000	..	95,500	..	95,500
. F. CHARGES ON ACCOUNT OF LAND ACQUISITION ..	..	39	..	..	..	..	..	..
. G. ESTABLISHMENT FOR STAMPING WEIGHTS AND MEASURES ..	..	26,424	..	26,900	..	26,200	..	*26,000*
TOTAL—25. u. ..	*1,27,150*	1,77,20,471	..	1,79,52,300	..	1,80,02,100	..	1,80,32,000
TOTAL—DISTRICT ADMINISTRATION ..	*13,05,720*	2,12,20,975	*10,81,200*	2,16,50,200	*11,01,500*	2,17,02,200	*12,02,700*	2,16,66,300

* Included in the accounts for ordinary areas.

25.—GENERAL ADMINISTRATION—DISTRICT ADMINISTRATION AND MISCELLANEOUS—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936-1937.		Budget Estimate, 1937-1938.		Revised Estimate, 1937-1938.		Budget Estima[te,] 19[3]8-1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Vot[ed.]
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
MISCELLANEOUS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS
25. v. DISCRETIONARY GRANTS BY HEADS OF PROVINCES, ETC.—								
DISCRETIONARY GRANTS BY COLLECTORS	*462*	22,545	..	24,000	..	21,700	*1,000*	24,
25. w. MISCELLANEOUS—								
A. GRANT FOR RURAL DEVELOPMENT ..	..	6,36,053	..	7,82,200	..	8,57,900	..	6,17,
B. MISCELLANEOUS ..	*1,093*	..	*1,200*	..	*600*	..	*600*	..
C. DISTRICT CONFERENCES.	..	..	..	..	..	1,000	..	4,(
TOTAL—25. w. ..	*1,093*	6,36,053	*1,200*	7,82,200	*600*	8,58,900	*600*	6,21,
TOTAL—MISCELLANEOUS.	*1,555*	6,58,598	*1,200*	8,06,200	*600*	8,80,600	*1,600*	6,45,
CHARGES IN ENGLAND.								
A. SECRETARY OF STATE FOR INDIA—								
25. A. x. OTHER ITEMS—								
SUBVENTIONS TO UNIVERSITIES FOR THE TRAINING OF I.C.S. PROBATIONERS ..	..	7,811	..	7,800	..	9,600	..	10,8
TOTAL—25. A. x. ..	..	7,811	..	7,800	..	9,600	..	10,8
B. HIGH COMMISSIONER FOR INDIA—								
25. B. y. OTHER ITEMS—								
1. LEAVE SALARIES AND DEPUTATION PAY ..	*2,13,116*	..	*2,42,000*	..	*2,34,000*	..	*2,16,200*	..
2. STERLING OVERSEAS PAY	*79,432*	..	*93,800*	..	*93,800*	..	*84,400*	..
3. OTHER CHARGES (ALLOWANCES TO THE I.C.S. CANDIDATES) ..	*34,543*	..	*47,200*	..	*43,400*	..	*31,800*	..
TOTAL—25. B. y. ..	*3,27,091*	..	*3,83,000*	..	*3,71,200*	..	*3,32,400*	..
TOTAL—CHARGES IN ENGLAND ..	*3,27,091*	7,811	*3,83,000*	7,800	*3,71,200*	9,600	*3,32,400*	10,8
25. z. LOSS OR GAIN BY EXCHANGE *	*—2,266*	—509	..	..	*—1,900*	..	..	..
Deduct—Savings due to the revision of scales of pay in 1938	..	..	..	..	..	..	..	— 3,8
TOTAL—25. GENERAL ADMINISTRATION — DISTRICT ADMINISTRATION AND MISCELLANEOUS (INCLUDED IN DEMAND X)	*16,32,100*	2,18,86,875	*14,65,400*	2,24,64,200	*14,71,400*	2,25,92,400	*15,36,700*	2,23,18,
	2,35,18,975		2,39,29,600		2,40,63,800		2,38,55,500	

* The figures for 1936–37 are those relating to the Major Head as a whole. Separate demandwar figures are not available.

13. a.—OTHER TAXES AND DUTIES—CHARGES ON ACCOUNT OF THE MADRAS REGULATION OF THE SALE OF CLOTHS ACT, 1937.

B-HEADS of ropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
A. PAY OF STABLISH-ENT.			VOTED—				
	..	..	Clerks 24 (30—55) for about two months	..	..	2,000	..
			TOTAL—a. A.—VOTED ..	..	..	2,000	..
. OTHER HARGES.			VOTED—				
			COMMISSION PAYABLE TO LOCAL AUTHORITIES AND OTHERS FOR ADMINISTRATION OF THE ACT ..	..	..	1,000	4,000
			TOTAL—a. B.—VOTED ..	..	..	1,000	4,000
GRAND TOTAL—13. a.—CHARGES ON ACCOUNT OF THE MADRAS REGULATION OF THE SALE OF CLOTHS ACT, 1937—VOTED				..	..	3,000	4,000

13. b.—OTHER TAXES AND DUTIES—CHARGES UNDER THE ELECTRICITY ACTS.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
A. PAY OF FFICERS.			CHARGED	*5,494*	*16,500*	*2,500*	..
	1	..	*Electrical Inspector (725—1,375)* ..				
			Leave Allowances ..				
			VOTED	7,829	5,200	11,100	12,500
	..	1	Electrical Inspector (500—850) ..				
	1	1	Junior Electrical Inspector (200—500)				
	1	1	Temporary Assistant Engineer (200—500)				
			TOTAL—b. A. *Charged*	*5,494*	*16,500*	*2,500*	..
			TOTAL—b. A. VOTED ..	7,829	5,200	11,100	12,500

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Bud[g]e[t] Estim[ate,] 1938– (8
				RS.	RS.	RS.	R
b. B. PAY OF ESTABLISHMENTS.			VOTED	15,630	18,000	14,700	1
	6	6	Junior Engineers 4 (100—10/2—110—15/2—200); Draughtsman 1 (50—4/2—90); Instrument repairer 1 (35—55)				
	6	6	Clerks 1 (55—70), 3 (30—55); Typists 2 (40—65); Special pay—Shorthand 1 (25)				
	7	7	Peons 5 (15—20), 2 (12—17) ..				
			Leave Allowances				
			TEMPORARY—				
	7	9	Junior Engineers 2 (100—200); Clerks 2 (30—55); Typist 1 (30—55); Attender 1 (19—30); Peons 3 (12—17)				
			TOTAL—b. B.—VOTED ..	15,630	18,000	14,700	16,
b. C. OTHER CHARGES.			CHARGED—				
			TRAVELLING ALLOWANCES (including cost of passages)	*459*	*2,000*	*100*	..
			OTHER COMPENSATORY	*118*	*400*	*200*	..
			VOTED—				
			TRAVELLING ALLOWANCES ..	3,588	4,000	4,500	4
			OTHER COMPENSATORY	3,048	3,600	3,000	3
			Madras House Allowance 1 (70), 1 (46), 5 (15); Presidency Allowance 7 (6½), 6 (2½); Conveyance Allowance 1 (30), 3 (20), 2 (4).				
			CONTINGENCIES (including Customs duty)	3,445	3,800	4,800	3,
			SUNDRY—				
			Testing equipment .. .. }	1,341	3,200	4,500	1,
			Operation and maintenance }				3,
			CHARGES PAYABLE TO GOVERNMENT AND OTHER DEPARTMENTS—				
			(*a*) To XL. a. Receipts from Electric Schemes—Working Expenses	9,500	2,200	2,200	2,
			(*b*) To 36. Scientific Departments—Hydro-Electric Surveys		8,800	7,400	7,
			Charges recoverable from Government and other Departments ..	..	..	— 600	—
			TOTAL—b. C. { *Charged* ..	*577*	*2,400*	*300*	..
			TOTAL—b. C. { VOTED ..	20,922	25,600	25,800	25,
GRAND TOTAL—13. b.—CHARGES UNDER THE ELECTRICITY ACTS ..				50,452	67,700	54,400	54,5
			Charged ..	*6,071*	*18,900*	*2,800*	..
			VOTED ..	44,381	48,800	51,600	54,5

Sub-heads of appropriation. (1)	Strength. 1937-1938. (2)	Strength. 1938-1939. (3)	Details. (4)	Accounts, 1936-1937. (5)	Budget Estimate, 1937-1938. (6)	Revised Estimate, 1937-1938. (7)	Budget Estimate, 1938-1939. (8)
				RS.	RS.	RS.	RS.
			s. A. COLLECTORS AND MAGISTRATES.				
A. 1. PAY OF OFFICERS.			CHARGED	*5,10,972*	*5,00,000*	*5,26,000*	*5,30,000*
	20	*20*	*Collectors and Magistrates—I.C.S.*				
			Leave Allowances				
			VOTED	1,07,937	1,20,000	1,08,000	1,20,000
	5	5	Collectors (P.C.S.)				
			Leave Allowances				
			TOTAL—s. A. 1. *Charged* ..	*5,10,972*	*5,00,000*	*5,26,000*	*5,30,000*
			TOTAL—s. A. 1. VOTED ..	1,07,937	1,20,000	1,08,000	1,20,000
A. 2. PAY OF ESTABLISHMENTS.			VOTED	6,68,319	6,85,000	6,90,000	6,90,000
	24	24	Sarishtadars 23 (200—300), 1 (175—250)				
	609	609	Clerks 23 (150—200), 1 (125—175), 1 (125), 1 (85—125), 19 (90), 3 (65—85), 6 (75), 97 (60—80), 29 (55—70), 3 (40—65), 368 (35—60); 5 (30—55); Typists 1 (40—65), 49 (35—60), 3 (20—35); Special pay—Shorthand 5 (25), 5 (15); Type-writing 15 (10)—Language pay 1 (10)				
	5	5	Mica Inspector 1 (80—100); Assistant Mica Inspectors 2 (60—80), 1 (35—60); Draughtsman 1 (35—60) ..				
	492	492	Attenders and Muchis 7 (20—25); Daffadars 5 (20—25), 16 (18—23), 3 (17—22); Peons 6 (15—20), 440 (12—18), 15 (12—17)				
			Leave Allowances				
			Survey training of Revenue subordinates				
			Temporary Establishments ..				
			TOTAL—s. A. 2.—VOTED ..	6,68,319	6,85,000	6,90,000	6,90,000
A. 3. ALLOWANCES AND HONORARIA.			CHARGED—				
			TRAVELLING ALLOWANCES	*36,178*	*38,000*	*36,000*	*36,000*
			COST OF PASSAGES	*7,768*	*14,000*	*14,000*	*14,000*
			Carried over ..	*43,946*	*52,000*	*50,000*	*50,000*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budge[t] Estima[te], 1938–193[9]. (8)
			s. A. Collectors and Magistrates—*cont.*	RS.	RS.	RS.	RS.
s. A. 3. Allowances and Honoraria —*cont.*			Brought forward ..	*43,946*	*52,000*	*50,000*	*50,0*
			Voted—				
			Travelling Allowances ..	56,806	58,000	58,000	57,0
			Other Compensatory .. Local Allowance 1 (22½), 1 (18), 6 (13½), 5 (9), 1 (2–11–0); 13 (1–13–0); 1 (6½); 1 (2½); Madras House Allowance 1 (10).	5,548	5,400	4,500	2,0
			Remuneration to Copyists and Examiners	10,785	12,500	11,800	11,8
			Total—s. A. 3. *Charged* ..	*43,946*	*52,000*	*50,000*	*50,00*
			Total—s. A. 3. Voted ..	73,139	75,900	74,300	71,40
s. A. 4. Petty Construction and Repairs.			Total—s. A. 4.—Voted ..	13,850	14,600	12,000	12,00
s. A. 5. Contingencies.			Voted—				
			Service Postage and Telegrams.	1,36,854	1,40,000	1,37,000	1,37,0
			Tour Charges	10,411	12,000	12,000	12,00
			Office Expenses	7,489	8,100	8,000	7,8
			Purchase and Repair of Furniture and Bicycles	7,438	6,000	6,000	6,0
			Law Charges	30,704	32,300	35,000	35,0
			Rates and Taxes	*53,547*	59,500	59,000	56,0
			Other Charges	46,013	49,100	47,000	45,00
			Maintenance of staff boats and motor lorries; purchase and repair of tents; dyes for stamping of M.L. guns, petty supplies, etc.				
			Total—s. A. 5.—Voted ..	*53,547* 2,38,909	3,07,000	3,04,000	2,98,80
s. A. 6. Charges recoverable from Governments, Departments and others.			Voted—				
			Recovery from the Central Government on account of Officers and Establishments doing Political duties ..	— 7,036	— 7,000	— 7,000	— 7,00
			Recovery from the Central Government for work done in offices of District Magistrates in connexion with the issue of pass ports ..	..		..	— 2,40
			Total—s. A. 6.—Voted ..	— 7,036	— 7,000	— 7,000	— 9,400
			Total—s. A. Collectors and Magistrates ..	17,03,583	17,47,500	17,57,300	17,62,800
			Charged ..	*6,08,465*	*5,52,000*	*5,76,000*	*5,80,000*
			Voted ..	10,95,118	11,95,500	11,81,300	11,82,800

-heads of ropriation. (1)	Strength. 1937-1938. (2)	Strength. 1938-1939. (3)	Details. (4)	Accounts, 1936-1937. (5)	Budget Estimate, 1937-1938. (6)	Revised Estimate, 1937-1938. (7)	Budget Estimate, 1938-1939. (8)
				RS.	RS.	RS.	RS.
			s. B. Court of Wards Establishments.				
			Voted—				
Court of ards tablish-nts.			Pay of Establishments ..	12,186	12,800	12,700	12,400
	20	19	Clerks 1 (90), 1 (70), 1 (60—80), 1 (60), 2 (56), 2 (55), 2 (35—60), 1 (40), 2 (33); Typists 1 (44), 1 (33), 1 (30); Accountants 1 (56), 1 (40), 1 (30); Special pay 1 (15), 1 (10) ..				
	5	5	Attenders and Peons 1 (21), 1 (13), 3 (12)				
			Other Charges	979	1,400	1,000	1,000
			Travelling Allowances; Contingencies				
			Total—s. B. Court of Wards Establishments—Voted ..	13,165	14,200	13,700	13,400
			s. C. Laccadive and Amini Divi Establishments (Excluded areas).				
. 1. Pay d allow-ces of ficers d Estab-hments.			Charged—				
			PAY OF OFFICERS ..	*3,038*	*1,100*	*1,100*	*3,000*
			Special pay to Port Officer, Mangalore				
			Special Officers				
			PAY OF ESTABLISHMENTS ..	*14,148*	*12,600*	*12,800*	*14,000*
	13	*13*	*Amini Divi—Monegar 1 (100—125); Accountant 1 (35—60); Clerks 2 (35—60); Weigher 1 (15—20); Peons 6 (12—18), 2 (12—17)* ..				
	5	*5*	*Laccadives—Clerks 1 (60—80), 1 (35—60); Peons 3 (12—18)* ..				
	29	*29*	*Androth and other islands—Amins 1 (40), 4 (35); Gumastas 5 (20); Peons 10 (7); Nadapals 9 (6)* ..				
			Leave Allowances				
			Temporary Establishments ..				
			ALLOWANCES	*1,766*	*600*	*500*	*1,600*
			Travelling Allowances; Local Allowances 1 (9), 4 (4½) ..				
			Total—s. C. 1—*Charged* ..	*18,952*	*14,300*	*14,400*	*18,600*
. 2. Other arges.			*PURCHASE AND SUPPLY OF RICE* ..	*44,984*	*46,000*	*45,500*	*45,500*
			OTHER CHARGES	*3,544*	*3,300*	*3,600*	*6,300*
			Storage and disposal of coir; maintenance of lepers in the settlement at Minicoy; other petty charges.				
			Total—s. C. 2—*Charged* ..	*48,528*	*49,300*	*49,100*	*51,800*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budg[et] Estima[te], 1938–19[39]. (8)
			s. C. Laccadive and Amini Divi Establishments (Excluded areas)—*cont.*	RS.	RS.	RS.	RS.
s. C. 3. Charges payable to Governments, Departments and others.			Charged—				
			Hire of steamer for inspection of the islands	*18,200*	..	..	*18,*
			Total—s. C. 3—*Charged* ..	*18,200*	..	..	*18,3*
			Total—s. C. Laccadive and Amini Divi Establishments (Excluded areas)—*Charged* ..	*85,680*	*63,600*	*63,500*	*88,7*
			s. D. Treasury Establishments.				
s. D. 1. Pay of Officers.			Voted	2,30,064	2,20,000	2,34,000	2,30,0
	25	25	Treasury Deputy Collectors 23 (300—850), 1 (250—700); Deputy Collector for Treasury Inspection				
	2	2	Temporary Deputy Collectors for Treasury Inspection (420)—1 for one year and 1 for 11 months.				
			Total—s. D. 1.—Voted ..	2,30,064	2,20,000	2,34,000	2,30,00
s. D. 2. Pay of Establishments.			Voted	5,35,396	5,43,000	5,50,000	5,47,6
	2	2	Deputy Tahsildars 1 (125), 1 (100)..				
	695	695	Accountants 19 (125), 5 (100), 22 (90), 2 (75), 23 (60—80), 8 (55—70), 486 (35—60), 6 (30—55); Typists 2 (35—60); Clerks 59 (35—60); Cash-keepers 4 (150), 1 (125), 17 (90), 2 (75); Shroffs 5 (65), 5 (35—60), 1 (30—50), 24 (20—35), 4 (20—30)				
	201	201	Peons and Gollahs 199 (12—18), 2 (12—17)				
			Leave Allowances				
			Survey training of Revenue subordinates				
			Temporary Establishments ..				
			Total—s. D. 2.—Voted ..	5,35,396	5,43,000	5,50,000	5,47,60
s. D. 3. Allowances.			Voted—				
			Travelling Allowances ..	20,341	16,000	16,500	16,5
			Other Compensatory	2,137	2,000	2,000	2,0
			Local Allowances 1 (18), 3 (13½), 11 (9), 1 (4½), 3 (1-13-0).				
			Total—s. D. 3.—Voted ..	22,478	18,000	18,500	18,50

Sub-heads of appropriation.	Strength. 1937–1938.	Strength. 1938–1939.	Details.	Accounts, 1936–1937.	Budget Estimate, 1937–1938.	Revised Estimate, 1937–1938.	Budget, Estimate, 1938–1939.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			s. D. TREASURY ESTABLISHMENTS—cont.	RS.	RS.	RS.	RS.
D. 4. CONTINGENCIES.			VOTED—				
			SERVICE POSTAGE AND TELEGRAMS	19,304	19,000	20,000	20,000
			RATES AND TAXES	*2,291*	2,200	2,300	2,300
			OTHER CHARGES	17,976	17,100	18,000	18,000
			(Net bags for coins and acquiring old and foreign coins, etc.)				
				2,291			
			TOTAL—s. D. 4.—VOTED ..	37,280	38,300	40,300	40,300
				2,291			
			TOTAL—s. D. TREASURY ESTABLISHMENTS—VOTED.	8,25,218	8,19,300	8,42,800	8,36,400
GRAND TOTAL—25. s.—GENERAL ESTABLISHMENTS ..				26,29,937	26,44,600	26,77,300	27,01,300
			Charged ..	*6,96,436*	*6,15,600*	*6,39,500*	*6,68,700*
			VOTED ..	19,33,501	20,29,000	20,37,800	20,32,600

25. t.—GENERAL ADMINISTRATION—SUBDIVISIONAL ESTABLISHMENTS.

Sub-heads of appropriation.	1937–1938.	1938–1939.	Details.	Accounts, 1936–1937.	Budget Estimate, 1937–1938.	Revised Estimate, 1937–1938.	Budget, Estimate, 1938–1939.
			A. SUBDIVISIONAL ESTABLISHMENTS (EXCLUDING RURAL DEBT REDEMPTION SCHEME AND DEBT CONCILIATION BOARDS).				
A. 1. PAY OF OFFICERS.			CHARGED	*3,93,446*	*3,80,000*	*3,80,000*	*4,50,000*
	37	*36*	*Sub-Collectors and Assistant Collectors, I.C.S.; Special pay 1 (90)* ..				
			VOTED	5,24,544	5,30,000	5,45,000	5,00,000
	64	65	Deputy Collectors 48 (300—850—1,200), 17 (250—700)				
			Leave allowances				
	6	5	Temporary Deputy Collectors 4 (420), 1 (420) for eight months.				
			TOTAL—t. A. 1. *Charged* ..	*3,93,446*	*3,80,000*	*3,80,000*	*4,50,000*
			TOTAL—t. A. 1. VOTED ..	5,24,544	5,30,000	5,45,000	5,00,000

25. t.—GENERAL ADMINISTRATION—District Administration and Miscellaneous—Subdivisional Establishments—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate 1938–193 (8)
				RS.	RS.	RS.	RS.
t. A. 2. Pay of Establishments.	506	506	Voted .. .. Clerks 30 (90), 3 (75), 55 (80), 6 (70), 69 (60—80), 25 (55—70), 223 (35—60), 3 (30—55); Typists 85 (35—60), 3 (30—55), 4 (20—35); Special pay—Typewriting 5 (10); Agency 1 (22½), 1 (13½)	5,04,485	5,11,800	5,16,200	5,09,20
	507	508	Attender 1 (20—35); Peons 504 (12—18), 3 (12—17); Special pay 3 (2)				
	4	4	Elephant Establishments in the Agency—Mahouts 2 (12—18); Kabadies 2 (12—18) ..				
			Leave allowances				
			Survey training of Revenue Subordinates				
			Temporary Establishments ..				
			Total—t. A. 2.—Voted ..	5,04,485	5,11,800	5,16,200	5,09,20
t. A. 3. Allowances.			Charged—				
			Travelling allowances ..	*57,983*	*59,800*	*56,000*	*58,00*
			Cost of passages	*18,165*	*25,800*	*20,000*	*20,00*
			Voted—				
			Travelling Allowances ..	1,53,650	1,40,800	1,60,000	1,50,00
			Other Compensatory	2,253	1,700	1,500	1,20
			Local allowances 2 (13½), 3 (9), 5 (4½), 1 (2-11-0), 4 (1-13-0), 6 (0-14-0).				
			Total—t. A. 3. *Charged* ..	*76,148*	*85,600*	*76,000*	*78,000*
			Total—t. A. 3. Voted ..	1,55,903	1,42,500	1,61,500	1,51,200
t. A. 4. Honoraria.			Voted—				
			Remuneration to Copyists and Examiners	58,896	58,000	62,000	62,00
			Total—t. A. 4.—Voted ..	58,896	58,000	62,000	62,000
t. A. 5. Petty Construction and Repairs.			Total—t. A. 5.—Voted ..	7,117	6,700	6,200	6,200
t. A. 6. Contingencies.			Voted—				
			Service Postage and Telegrams.	66,409	59,400	62,900	62,90
			Tour Charges	9,475	11,500	10,000	10,00
			Office Expenses	5,502	5,100	5,100	5,10
			Rates and Taxes	*12,540*	13,500	14,200	13,70
			Diet and Road Money to prosecutors and witnesses	59,272	63,000	60,000	60,00
			Other Contingencies	40,490	44,500	42,000	42,00
				12,540			
			Total—t. A. 6.—Voted ..	1,81,148	1,97,000	1,94,200	1,93,700
			Total—t. A. Subdivisional Establishments (excluding Rural Debt Redemption Scheme and Debt Conciliation Boards) ..	19,14,227	19,11,600	19,41,100	19,50,300
			Charged ..	*4,82,134*	*4,65,600*	*4,56,000*	*5,28,000*
			Voted ..	14,32,093	14,46,000	14,85,100	14,22,300

Sub-heads of appropriation.	Strength. 1937–1938.	Strength. 1938–1939.	Details.	Accounts, 1936–1937.	Budget Estimate, 1937–1938.	Revised Estimate, 1937–1938.	Budget Estimate, 1938–1939.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			B. Rural Debt Redemption Scheme.	RS.	RS.	RS.	RS.
B. 1. Pay of Officers.	10	10	Voted— Temporary Deputy Collectors appointed as Special Loans Officers, 1 (850), 1 (750), 1 (600), 2 (550), 3 (500), 1 (460) and 1 (350)	61,520	78,400	67,600	67,600
			Total—t. B. 1.—Voted ..	61,520	78,400	67,600	67,600
B. 2. Pay of Establishments.	154	159	Voted— Temporary Deputy Tahsildars, 1 (150—200) and 1 (125—175); Revenue Inspectors 42 (35—60); Clerks 41 (35—60); Peons 74 (12—18)	40,865	59,000	62,600	64,500
			Total—t. B. 2.—Voted ..	40,865	59,000	62,600	64,500
B. 3. Other Charges.			Voted— Travelling Allowance	26,370	32,800	37,000	37,000
			Contingencies	5,970	5,000	5,500	5,500
			Total—t. B. 3.—Voted ..	32,340	37,800	42,500	42,500
			Total—t. B. Rural Debt Redemption Scheme—Voted	1,34,725	1,75,200	1,72,700	1,74,600
			C. Debt Conciliation Boards.				
C. Pay of Establishments and Other Charges.	24	6	Voted— Clerks 6 (30)	185	8,100	1,800	2,200
			Allowances	..	36,000	1,000	1,000
			Contingencies	..	3,600	1,000	1,000
			Total—t. C. Debt Conciliation Boards—Voted ..	185	47,700	3,800	4,200
			D. Special Development Officers.				
D. Pay of Officers and Establishments and Other Charges.			Charged— *Pay of officers—*				
	..	1	*Special Development Officer* ..	..	..	*4,900*	*5,300*
			Allowances— *Travelling Allowance*	..	..	*1,100*	*700*
	..	3	Voted— Pay of Establishments for 3 months —Clerk 1 (30—55); Special Pay—Shorthand 1 (25); Peons 2 (12—17)	..	..	200	300
			Other charges	..	..	500	300
			Total—t. D. Special Development Officers ..	..	..	6,700	6,600
			Charged ..	..	..	*6,000*	*6,000*
			Voted ..	..	..	700	600
			GRAND TOTAL—25. t.—SUBDIVISIONAL ESTABLISHMENTS ..	20,49,137	21,34,500	21,24,300	21,35,700
			Charged ..	*4,82,134*	*4,65,600*	*4,62,000*	*5,34,000*
			Voted ..	15,67,003	16,68,900	16,62,300	16,01,700

25. u.—GENERAL ADMINISTRATION—District Administration and Miscellaneous—Other Establishments—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			u. A. Taluk Establishments —I. Ordinary Areas.				
u. A. I. 1. Pay of Establishments.			Voted	43,33,920	43,90,000	44,30,300	44,51,800
	321	329	Tahsildars 180 (200—300); 30 (175—250); Deputy Tahsildars 98 (150—200); 15 (125—175), Panchayat Deputy Tahsildars 6 (125—175); Special pay 2 (54); 7 (45)				
	22	22	Taluk Sarishtadars 19 (100); 3 (85); Special pay 2 (36) ..				
	159	159	Sarishtadar-Magistrate 1 (150—200); Taluk Head Accountants 130 (100), 28 (85); Special pay 1 (36)				
	1	1	Superintendent 1 (65—85) ..				
	1,020	1,019	Clerks working as Revenue Inspectors 1 (65—85), 319 (60—80), 109 (55—70), 2 (40—65), 565 (35—60), 23 (30—55)				
	2,341	2,346	Head Clerks and Clerks 19 (40—65), 2,277 (35—60), 48 (30—55); Sub-overseers 2 (50—100); Special pay 6 (22½), 52 (13½), 7 (5) ..				
	351	352	Accountants 2 (70); Typists 18 (35—60), 1 (30—55); Kanakapillais 8 (40—65), 2 (30—50), 2 (23—35); 3 (20—30), Shroffs 1 (40—65); 3 (23—35), 282 (20—35), 30 (20—30)				
	1	1	Draughtsman 1 (40—65)				
	4,276	4,288	Attenders 2 (20—35); 1 (19—30); Peons 26 (15—20), 4,204 (12—18), 55 (12—17); Special pay 2 (5), 151 (2)				
	7	7	Process Service Establishment, East Godavari Agency—Amin 1 (20—35); Process-servers 6 (12—18)				
	2	2	Civil Establishments, East Godavari Agency—Clerk 1 (35—60); Peon 1 (12—18)				
	9	9	Lanka Establishment—Clerks 3 (35—60); Deputy Surveyor 1 (35—80); Peons 5 (12—18) ..				
			Leave Allowances				
			Survey training of Revenue subordinates				
			Temporary Establishments ..				
			Total—u. A. I. 1.—Voted ..	43,33,920	43,90,000	44,30,300	44,51,800
u. A. I. 2. Allowances.			Voted—				
			Travelling Allowances ..	2,85,214	2,75,000	3,05,000	3,01,700
			Fixed Travelling Allowances ..	4,27,068	4,27,000	4,27,400	4,28,700
			Other Compensatory	9,066	8,900	9,200	9,200
			Local Allowances 5 (22½), 6 (13½), 29 (9), 5 (6½), 4 (4½), 25 (1-13-0); 7 (2½); Madras House Allowance 1 (16), 1 (15), 1 (8½)				
			Total—u. A. I. 2.—Voted ..	7,21,348	7,10,900	7,41,600	7,39,600

Sub-heads of appropriation. (1)	Strength 1937–1938. (2)	Strength 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			u. A. TALUK ESTABLISHMENTS— I. ORDINARY AREAS—*cont.*				
A. I. 3. HONORARIA.			VOTED—				
			REMUNERATION TO COPYISTS AND EXAMINERS	1,39,584	1,42,000	1,42,000	1,40,000
			TOTAL—u. A. I. 3.—VOTED ..	1,39,584	1,42,000	1,42,000	1,40,000
A. I. 4. PETTY CONSTRUCTION AND REPAIRS.			TOTAL—u. A. I. 4.—VOTED ..	91,640	41,100	36,000	35,000
A. I. 5. CONTINGENCIES.			VOTED—				
			SERVICE POSTAGE AND TELEGRAMS.	1,97,402	1,90,000	1,95,000	1,95,300
			OFFICE EXPENSES	22,308	22,000	22,000	22,500
			TOUR CHARGES	14,819	15,900	14,500	14,500
			RATES AND TAXES	*1,24,254*	95,400	96,300	93,400
			SURVEY INSTRUMENTS SUPPLIED TO KARNAMS	7,142	11,000	9,000	9,000
			COST OF LAND, SURVEY AND LAND ACQUISITION	940	1,300	600	600
			CHARGES FOR COPIES OF JUDGMENTS	1,231	1,700	1,500	1,500
			DIET AND ROAD MONEY TO PROSECUTORS AND WITNESSES ..	31,839	33,000	35,000	35,000
			OTHER CONTINGENCIES	1,03,893	95,700	94,300	98,700
			Purchase and repair of furniture; Cleaning charges; Other charges.				
				1,24,254			
			TOTAL—u. A. I. 5.—VOTED ..	3,79,574	4,66,000	4,68,200	4,70,500
				1,24,254			
			TOTAL—u. A. I. TALUK ESTABLISHMENTS—ORDINARY AREAS—VOTED ..	56,66,066	57,50,000	58,18,100	58,36,900
			II. PARTIALLY EXCLUDED AREAS.				
A. II. 1. PETTY CONSTRUCTION AND REPAIRS.			TOTAL—u. A. II. 1.—VOTED ..		65,200	50,000	70,800
			TOTAL—u. A. II. TALUK ESTABLISHMENTS — PARTIALLY EXCLUDED AREAS—VOTED	†	65,200	50,000	70,800
				1,24,254			
			TOTAL—u. A. TALUK ESTABLISHMENTS—VOTED ..	56,66,066	58,15,200	58,68,100	59,07,700

† Included under 25. u. A. I.—Ordinary Areas.

25. u.—GENERAL ADMINISTRATION—District Administration and Miscellaneous—Other Establishments—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate 1938–1939. (8)
			u. B. Ryotwari Village Service.	RS.	RS.	RS.	RS.
			I. Ordinary areas.				
u. B. I. 1. Pay of Establishments.			Voted	93,02,552	92,95,200	93,05,000	93,08,400
	14627	14623	Karnams 2 (25), 3 (24½), 9 (20), 6 (18), 7 (16), 301 (15), 96 (14½), 10,337 (14), 3,267 (13½), 2 (12), 3 (11¾), 2 (8), 2 (7¾) ..				
			Assistant Karnams 395 (14), 178 (13½), 4 (12), 1 (11½), 2 (8)				
			Temporary Karnams 1 (13½); for 9 months, 4 (13½) for 8 months, 1 (13½) for 6 months ..				
	16070	16041	Munsif 1 (45)				
			Headmen including Potails in South Kanara 2 (25), 1 (24½), 4 (20), 2 (19½), 7 (15), 3 (14½), 1 (14), 1 (13½), 11,885 (13), 4,130 (12½), 4 (12)				
	28	56	Monegars 1 (13), 28 (12½), 11 (12), 4 (11¾), 1 (10), 11 (5) ..				
	20142	20143	Talaiyaris 1 (12), 727 (9½), 246 (7¾), 14,426 (7½), 4,741 (7¼), 2 (6)				
	27927	27928	Vettis 1 (12), 1,758 (9½), 430 (9¼), 19,236 (7½), 6,490 (7¼), 1 (6)				
			Temporary 8 (7¼) for 8 months, 2 (7¼) for 9 months, 2 (7¼) for 6 months				
	928	925	Nirgantis (permanent) 1 (9¼), 709 (7½), 215 (7¼)				
	38	38	Water Superintendent 1 (30) ..				
			Water headmen 26 (5) ..				
			Water overseers 3 (15) ..				
			Lascars 5 (7½), 3 (7¼)				
	244	244	Nirgantis (temporary) 5 (7¼) for 9 months, 1 (7¼) for 8 months, 211 (7¼) for 6 months, 27 (7¼) for 4 months				
			Total—u. B. I. 1.—Voted ..	93,02,552	92,95,200	93,05,000	93,08,400
u. B. I. 2. Allowances.			Voted— Travelling allowances; Jamabandi allowances	19,465	24,900	27,000	26,300
			Total—u. B. I. 2.—Voted ..	19,465	24,900	27,000	26,300
u. B. I. 3. Other Charges.			Voted— Honoraria Batta for guarding the Railway lines during the visits of high personages	..	1,000	2,000	1,000
			Petty Construction and Repairs.	*2,089* 1,29,040	1,47,200	1,50,000	1,50,000
			Other Charges	2,044	2,500	2,500	2,500
			Total—u. B. I. 3.—Voted ..	*2,089* 1,31,084	1,50,700	1,54,500	1,53,500
			Total—u. B. I. Ryotwari Village Service—Ordinary areas—Voted	*2,089* 94,53,101	94,70,800	94,86,500	94,88,200

...b-heads of ...propriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			u. B. Ryotwari Village Service—*cont.*				
			II. Partially Excluded Areas.				
.... II. 1. Pay ...f Estab...lishments.			Voted		29,500	28,000	28,000
	54	55	Karnams 11 (15), 31 (14), 11 (13½); Assistant Karnams 1 (14), 1 (13½); Fasli payments Rs. 483				
	42	42	Headmen 30 (13), 12 (12½)				
	157	154	Annual payments 37 (20), 1 (17), 1 (16), 1 (11½), 1 (4); Fasli payments 113				
	72	74	Talaiyaris 34 (7½), 11 (7¼), 24 (7), 5 (4)				
	47	47	Vettis 33 (7½), 14 (7¼)				
	6	8	Nirgantis 5 (7½), 1 (7¼), 2 (4) ..				
			Total—u. B. II. 1—Voted ..		29,500	28,000	28,000
...B. II. 2. ...llowances.			Voted—				
			Travelling Allowance; Jamabandi allowance		100	100	100
			Total—u. B. II. 2.—Voted..		100	100	100
B. II. 3. ...ther ...harges.			Voted—				
			Petty Construction and Repairs ..		5,200	5,200	2,600
			Other Charges		300	300	100
			Total—u. B. II. 3.—Voted..		5,500	5,500	2,700
			Total—u. B. II. Ryotwari Village Service—Partially Excluded Areas—Voted ..	†	35,100	33,600	30,800
			Total—u. B. Ryotwari Village Service—Voted.	2,089 94,53,101	95,05,900	95,20,100	95,19,000

† Included under 25. u. B. I.—Ordinary areas.

25. u.—GENERAL ADMINISTRATION—DISTRICT ADMINISTRATION AND MISCELLANEOUS—OTHER ESTABLISHMENTS.

SUB-HEADS of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate 1938–1939. (8)
				RS.	RS.	RS.	RS.
			u. C. PROPRIETARY ESTATES VILLAGE SERVICE.				
			I. ORDINARY AREAS.				
u. C. I. 1.—PAY OF ESTABLISHMENTS.			VOTED	21,97,270	21,89,500	21,76,000	21,75,000
	7,480	7,476	Village Accountants 60 (15), 9 (14½), 23 (14), 13 (13½), 56 (12), 25 (11¾), 403 (11), 108 (10¾), 2 (10), 1 (9¾), 712 (9), 189 (8¾), 1,833 (8), 539 (7¾), 2,065 (7), 674 (6¾), 296 (6), 82 (5¾), 104 (5), 83 (4)				
			Assistant karnams 1 (13½), 31 (8), 7 (7¾), 135 (7), 22 (6¾), 1 (5¾), 2 (5)				
	8,316	8,306	Headmen 1 (15½), 1 (14), 1 (13½), 33 (12), 6 (11¾), 157 (11), 35 (10¾), 1 (9¾), 250 (9), 59 (8¾), 786 (8), 235 (7¾), 4,696 (7), 1,335 (6¾), 91 (6), 22 (5¾), 432 (5), 143 (4)				
			Monegars or Assistants to Headmen 21 (5), 1 (4)				
	10460	10461	Talaiyaris 43 (7½), 23 (7¼), 4 (7), 4 (6¾), 6,973 (6), 2,400 (5¾), 8 (4), 1,006 (3)				
	1,354	1,355	Vettis and Nirgantis 874 (6), 3 (7¼), 448 (5¾), 12 (4), 1 (3), temporary on (5¾), 8 for 8 months, 3 for 6 months, 1 for 4½ months, 1 for 3 months, 2 for 2 months, and 2 for 1 month.				
			TOTAL—u. C. I. 1.—VOTED ..	21,97,270	21,89,500	21,76,000	21,75,000
u. C. I. 2—OTHER CHARGES.			VOTED—				
			PETTY CONSTRUCTION AND REPAIRS	* *167* 11,245	12,600	12,600	12,600
			OTHER CHARGES	2,111	4,000	5,000	1,000
			Allowances and Contingencies.				
			TOTAL—u. C. I. 2.—VOTED ..	*167* 13,356	16,600	17,600	13,600
			TOTAL—u. C. I.—PROPRIETARY ESTATES VILLAGE SERVICE—ORDINARY AREAS —VOTED	* *167* 22,10,626	22,06,100	21,93,600	21,88,600

* Rates and taxes.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			u. C. PROPRIETARY ESTATES VILLAGE SERVICE. II. PARTIALLY EXCLUDED AREAS.	RS.	RS.	RS.	RS.
C. II. 1. PAY OF ESTABLISHMENTS.			VOTED		20,500	20,500	20,500
	67	67	Village Accountants 3 (11), 4 (9), 12 (8), 2 (7¾), 37 (7), 8 (6¾); Assistant Karnams 1 (6¾) ..				
	17	17	Fasli payments—17 Patwaris (Karnams)				
	34	34	Headmen 2 (9), 1 (8¾), 3 (8), 1 (7¾), 22 (7), 5 (6¾) ..				
	60	60	Fasli payments—60 Patels (Headmen)				
	103	103	Talaiyaris 80 (6), 21 (5¾), 2 (5) ..				
	80	80	Fasli payments—(80)				
			TOTAL—u. C. II. 1.—VOTED.		20,500	20,500	20,500
C. II. 2. OTHER CHARGES.			VOTED—				
			Petty Construction and Repairs ..		5,400	5,400	2,300
			Allowances and Contingencies ..		100	100	100
			TOTAL—u. C. II. 2.—VOTED.		5,500	5,500	2,400
			TOTAL—25. u. C. II PROPRIETARY ESTATES VILLAGE SERVICE—PARTIALLY EXCLUDED AREAS—VOTED ..	*	26,000	26,000	22,900
			TOTAL—u. C. PROPRIETARY ESTATES VILLAGE SERVICE —VOTED ..	*167* 22,10,626	22,32,100	22,19,600	22,11,500
			u. D. CATTLE-POUNDS— I. ORDINARY AREAS.				
D. I. 1. PAY AND ALLOWANCES OF ESTABLISHMENTS.			VOTED	1,23,205	1,24,800	1,21,000	1,21,000
	21	21	Clerks—Taluk offices 2 (35—60); Deputy Tahsildars' offices 19 (35—60)				
			Leave Allowances				
			Commission to Pound-keepers, Watchers and Sweepers				
			Travelling Allowances				
			TOTAL—u. D. I. 1.—VOTED ..	1,23,205	1,24,800	1,21,000	1,21,000
D. I. 2. CONTINGENCIES.			VOTED— PETTY CONSTRUCTION AND REPAIRS.	1,12,860	1,10,600	1,10,600	1,10,000
			FEEDING AND OTHER CHARGES ..	36,335	36,300	35,000	35,000
			OTHER CONTINGENCIES	† *640* 424	400	400	400
			TOTAL—u. D. I. 2—VOTED ..	*640* 1,49,619	1,47,300	1,46,000	1,45,400
			TOTAL—u. D. I. CATTLE-POUNDS —ORDINARY AREAS—VOTED.	*640* 2,72,824	2,72,100	2,67,000	2,66,400

* Included under 25. u. C. I.—Ordinary areas.

† Rates and taxes.

25. u. GENERAL ADMINISTRATION—District Administration and Miscellaneous—Other Establishments—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936-1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			u. D. Cattle Pounds— II. Partially excluded areas.				
u. D. II. 1. Pay and Allowances of Establishments.			Voted—				
	1	1	Clerk, Deputy Tahsildar's office, 1 (35—60); Special pay (13-8-0)		2,900	2,400	2,500
			Leave allowances				
			Commission to Pound-keepers, Watchers and Sweepers ..				
			Travelling Allowances ..				
			Total—u. D. II. 1—Voted ..		2,900	2,400	2,500
u. D. II. 2. Contingencies.			Voted—				
			Petty construction and repairs ..		2,600	2,600	2,800
			Feeding and other charges ..		500	500	500
			Other contingencies		100	100	100
			Total—u. D. II. 2.—Voted ..		3,200	3,200	3,400
			Total—u. D. II. Cattle Pounds—Partially excluded areas—Voted ..	*	6,100	5,600	5,900
			Total—u. D. Cattle Pounds —Voted ..	*640* 2,72,824	2,78,200	2,72,600	2,72,300
			u. E. Charges on account of Revenue Processes.				
u. E. Charges on account of Revenue Processes.			Voted—				
			Pay of Establishments ..	80,676	84,000	84,000	84,000
			Amins and Process-servers.				
			Other Charges	10,715	10,000	11,500	11,500
			Travelling Allowances.				
			Total—u. E. Charges on account of Revenue Processes—Voted ..	91,391	94,000	95,500	95,500
			u. F. Charges on Account of Land Acquisition.				
u. F. Charges on account of Land Acquisition.			Voted—				
			Establishment Charges ..	39	..	..	..
			Deduct—Charges recoverable from the Railway Department		..	..	..
			Total—u. F.—Voted ...	39	..	..	..

* Included under 25. u. D. I.—Ordinary areas.

Heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			u. G. ESTABLISHMENTS FOR STAMPING WEIGHTS AND MEASURES.				
G. ESTABLISHMENTS FOR STAMPING WEIGHTS AND MEASURES.			VOTED—				
			PAY OF ESTABLISHMENTS ..	21,876	22,900	22,000	22,000
	2	2	Head Tester 1 (40—65); Smith 1 (23—35)				
			Leave allowances				
			Temporary Establishments ..				
			HONORARIA AND TRAVELLING ALLOWANCES	2,972	2,800	3,200	3,000
			PURCHASE OF STANDARD WEIGHTS AND TYPE MEASURES, ETC. ..	1,576	1,200	1,000	1,000
			TOTAL—u. G.—VOTED ..	26,424	26,900	26,200	26,000
				1,27,150			
			GRAND TOTAL—25. u.—OTHER ESTABLISHMENTS—VOTED ..	1,77,20,471	1,79,52,300	1,80,02,100	1,80,32,000

25. w.—GENERAL ADMINISTRATION—MISCELLANEOUS.

Heads of appropriation. (1)	(2)	(3)	Details (4)	(5)	(6)	(7)	(8)
			A. GRANT FOR RURAL DEVELOPMENT.				
A. GRANTS FOR RURAL DEVELOPMENT.			VOTED—				
			RURAL WATER SUPPLY			4,31,800	3,00,800
			RURAL SANITATION			74,700	79,800
			VILLAGE COMMUNICATIONS ..			2,96,000	2,02,500
			CO-OPERATIVE LOAN AND SALE SOCIETIES.		7,82,200	54,300	33,200
			ESTABLISHMENTS—				
			(i) Secretariat			800	800
			(ii) Mufassal			300	400
			TOTAL—w. A—VOTED ..	6,36,053	7,82,200	8,57,900	6,17,500
			B. MISCELLANEOUS.				
B. MISCELLANEOUS.			CHARGED—				
			Cost of passages of I.C.S. Probationers	*1,093*	*1,200*	*600*	*600*
			TOTAL—w. B.—*Charged* ..	*1,093*	*1,200*	*600*	*600*
			C. DISTRICT CONFERENCES.				
C. DISTRICT CONFERENCES.			TOTAL—w. C.—VOTED ..	..	..	1,000	4,000
			TOTAL—25. w.—MISCELLANEOUS ..	6,37,146	7,83,400	8,59,500	6,22,100
			Charged ..	*1,093*	*1,200*	*600*	*600*
			VOTED ..	6,36,053	7,82,200	8,58,900	6,21,500

DEMAND XI—ADMINISTRATION OF JUSTICE.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1938–1939.

DEMAND FOR GRANT (VOTED) .. .. Rs. 76,16,100

Total of sums Charged .. .. *Rs. 19,41,800*

27.—ADMINISTRATION OF JUSTICE.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
27. a. HIGH COURT—	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
a. A. JUDGES AND REGISTRAR—								
1. PAY OF OFFICERS.	*6,29,892*	75,713	*7,72,300*	..	*7,23,400*	..	*7,56,700*	..
2. PAY OF ESTABLISHMENTS ..	..	3,88,175	*4,03,800*	..	*3,90,000*	..	*4,00,000*	..
3. OTHER CHARGES.	*27,278*	49,036	*86,900*	..	*80,800*	..	*82,000*	..
a. B. TRANSLATION AND PRINTING DEPARTMENT—								
1. PAY OF ESTABLISHMENTS ..	..	88,671	*92,500*	..	*84,000*	..	*88,800*	..
2. OTHER CHARGES.	*2,758*	..	*2,800*	..	*3,000*	..	*3,000*	..
a. C. SHERIFF AND MADRAS LAW REPORTS—								
1. PAY OF EDITOR AND REPORTERS.	..	16,959	*12,600*	..	*12,600*	..	*12,600*	..
2. PAY OF ESTABLISHMENTS AND OTHER CHARGES.	..	8,462	*9,500*	..	*8,700*	..	*9,000*	..
TOTAL—27. a. ..	*6,59,928*	6,27,016	*13,80,400*	..	*13,02,500*	..	*13,52,100*	..

[MIN]OR HEADS and SUB-HEADS of appropriation.	Accounts, 1936-1937.		Budget Estimate, 1937-1938.		Revised Estimate, 1937-1938.		Budget Estimate, 1938-1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
[b]. LAW OFFICERS—								
A. PAY OF OFFICERS ..	*21,600*	54,509	*21,600*	54,900	*21,600*	54,000	*21,600*	53,700
B. PAY OF ESTABLISHMENTS ..	..	12,927	..	13,100	..	13,100	..	13,200
C. ALLOWANCES AND HONORARIA ..	*9,950*	2,24,049	*9,500*	2,53,900	*5,000*	2,33,000	*5,000*	2,28,000
D. CONTINGENCIES ..	..	93,956	..	86,800	..	95,700	..	95,500
TOTAL—27. b. ..	*31,550*	3,85,441	*31,100*	4,08,700	*26,600*	3,95,800	*26,600*	3,90,400
c. ADMINISTRATOR-GENERAL—								
A. PAY OF OFFICERS ..	..	18,600	..	19,000	..	19,000	..	19,200
B. PAY OF ESTABLISHMENTS AND OTHER CHARGES ..	..	14,714	..	15,400	..	14,700	..	14,700
TOTAL—27. c. ..	..	33,314	..	34,400	..	33,700	..	33,900
d. PRESIDENCY MAGISTRATES' COURTS—								
A. PAY OF OFFICERS ..	..	50,489	..	51,400	..	44,200	..	48,900
B. PAY OF ESTABLISHMENTS ..		38,929	..	41,200	..	41,200	..	42,300
C. COMPENSATION ..	..	26,948	..	26,000	..	27,000	..	27,000
D. OTHER CHARGES ..	*2,525*	14,793	..	16,900	..	18,000	..	17,300
TOTAL—27. d. ..	*2,525*	1,31,159	..	1,35,500	..	1,30,400	..	1,35,500
e. CIVIL AND SESSIONS COURTS—								
e. A. CITY CIVIL COURT—								
1. PAY OF OFFICERS.	..	22,784	..	20,400	..	19,000	..	18,900
2. PAY OF ESTABLISHMENTS AND OTHER CHARGES ..	..	26,005	..	27,300	..	27,000	..	29,000
Carried over ..	..	48,789	..	47,700	..	46,000	..	47,900

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1936-1937. Non-voted. (2)	Accounts, 1936-1937. Voted. (3)	Budget Estimate, 1937-1938. Charged. (4)	Budget Estimate, 1937-1938. Voted. (5)	Revised Estimate, 1937-1938. Charged. (6)	Revised Estimate, 1937-1938. Voted. (7)	Budget Estimate, 1938-1939. Charged. (8)	Budget Estimate, 1938-1939. Voted. (9)
27. e. CIVIL AND SESSIONS COURTS—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Brought forward ..	..	48,789	..	47,700	..	46,000	..	47,900
e. B. MUFASSAL CIVIL AND SESSIONS COURTS—REGULAR ESTABLISHMENTS—								
1. PAY OF OFFICERS.	*2,99,895*	15,22,538	*3,75,000*	15,41,500	*3,90,000*	14,70,000	*3,80,000*	15,24,700
2. PAY OF ESTABLISHMENTS ..	..	16,08,970	..	16,41,200	..	16,11,000	..	16,20,400
3. ALLOWANCES ..	*10,260*	33,742	*9,500*	34,600	*8,200*	41,500	*16,700*	35,300
4. PETTY CONSTRUCTION AND REPAIRS	..	17,227	..	18,000	..	18,000	..	20,000
5. CONTINGENCIES ..	*57,635*	2,42,802	..	3,16,400	..	3,15,900	..	3,15,800
e. C. MUFASSAL CIVIL AND SESSIONS COURTS—COPYISTS' ESTABLISHMENTS—								
1. PAY OF ESTABLISHMENTS ..	..	2,86,405	..	2,95,000	..	2,82,000	..	2,80,000
2. EXTRA REMUNERATION FOR ADDITIONAL COPYISTS' WORK AND OTHER CHARGES ..	..	73,422	..	75,000	..	75,000	..	75,000
e. D. MUFASSAL CIVIL AND SESSIONS COURTS—PROCESS SERVICE ESTABLISHMENTS—								
1. PAY OF ESTABLISHMENTS ..	..	18,95,854	..	19,18,000	..	18,28,000	..	17,89,000
2. ALLOWANCES ..	..	14,506	..	7,200	..	12,900	..	6,900
3. CONTINGENCIES ..	..	4,999	..	5,600	..	5,500	..	5,500
TOTAL—27. e. ..	*3,67,790*	57,49,254	*3,84,500*	59,00,200	*3,98,200*	57,05,800	*3,96,700*	57,20,500
27. f. COURTS OF SMALL CAUSES—								
f. A. PRESIDENCY— 1. PAY OF OFFICERS.	..	51,989	..	52,200	..	48,800	..	53,200
2. PAY OF ESTABLISHMENTS ..	..	66,487	..	67,300	..	65,000	..	66,600
3. OTHER CHARGES ..	*8,363*	4,407	..	12,500	..	15,800	..	16,300
Carried over ..	*8,363*	1,22,883	..	1,32,000	..	1,29,600	..	1,36,100

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

[Min]or Heads and Sub-heads of appropriation. (1)	Accounts, 1936-1937. Non-voted. (2)	Accounts, 1936-1937. Voted. (3)	Budget Estimate, 1937-1938. Charged. (4)	Budget Estimate, 1937-1938. Voted. (5)	Revised Estimate, 1937-1938. Charged. (6)	Revised Estimate, 1937-1938. Voted. (7)	Budget Estimate, 1938-1939. Charged. (8)	Budget Estimate, 1938-1939. Voted. (9)
[f]. COURTS OF SMALL CAUSES—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Brought forward ..	*8,363*	1,22,883	..	1,32,000	..	1,29,600	..	1,36,100
[f]. B. MUFASSAL—								
1. PAY OF OFFICERS.	..	8,790	..	9,400	..	9,100	..	9,400
2. OTHER CHARGES ..	*818*	11,323	..	12,700	..	11,600	..	11,900
TOTAL—27. f. ..	*9,181*	1,42,996	..	1,54,100	..	1,50.300	..	1,57,400
[g]. CRIMINAL COURTS— A. PAY OF OFFICERS ..	*8,537*	..	*7,400*	..	*7,400*	..	*8,000*	..
B. PAY OF ESTABLISHMENTS ..	..	6,67,718	..	6,90,800	..	6,96,000	..	7,04,300
C. ALLOWANCES ..	*106*	25,464	..	24,400	*100*	29,000	..	25,700
D. PETTY CONSTRUCTION AND REPAIRS ..	..	1,321	..	1,700	..	1,700	..	1,700
E. CONTINGENCIES ..	*6,125*	1,13,814	..	1,22,800	..	1,19,500	..	1,19,600
F. COMPENSATIONS ..	..	2,63,047	..	2,68,000	..	2,63,000	..	2,97,000
TOTAL—27. g. ..	*14,768*	10,71,364	*7,400*	11,07,700	*7,500*	11,09,200	*8,000*	11,48,300
h. CHARGES IN ENGLAND—								
I. SECRETARY OF STATE FOR INDIA—								
A. OTHER CHARGES (LAW CHARGES) ..	..	667	..	3,400	..	2,600	..	4,800
II. HIGH COMMISSIONER FOR INDIA—								
A. LEAVE SALARIES AND DEPUTATION PAY ..	*1,92,345*	12,443	*1,41,600*	23,000	*95,600*	23,200	*1,45,800*	29,200
B. STERLING OVERSEAS PAY ..	*16,759*	..	*25,000*	..	*17,000*	..	*12,600*	..
C. STORES FOR INDIA ..	..	49	..	200	..	200	..	200
TOTAL—27. h. ..	*2,09,104*	13,159	*1,66,600*	26,600	*1,12,600*	26,000	*1,58,400*	34,200
j. LOSS OR GAIN BY EXCHANGE— A. OTHER THAN ON STORES ..	*—1,103*	— 69	..	..	*— 600*	— 100	..	..
[Ded]*uct*—Savings due to the [re]vision of scales of pay in [19]38	..	..	..	..	..	..	..	— 4,100
[T]OTAL—DEMAND XI—ADMINISTRATION OF JUSTICE (ALSO MAJOR HEAD 27)	*12,93,743*	81,53,634	*19,70,000*	77,67,200	*18,46,800*	75,51,100	*19,41,800*	76,16,100
	94,47,377		97,37,200		93,97,900		95,57,900	

SUB-HEADS of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			a. A. JUDGES AND REGISTRARS.				
a. A. 1. PAY OF OFFICERS.			CHARGED	6,29,892 75,713	7,72,300	7,23,400	7,56,700
	14	14	*Chief Justice 1 (5,000); Puisne Judges 13 (4,000) .. .. ..*				
			Leave Allowances				
	3	3	*Registrar 1 (1,400—100/2—1,800); Master 1 (1,100—100/2—1,500); Official Referee 1 (600—50/2—750).*				
	4	4	*Deputy Registrar 1 (750—50/2—1,000); Assistant Registrars 2 (400—50/2—550), 1 (300—50/2—450); Special pay 1 (100) .. .. ..*				
			Leave Allowances				
			Total—a. A. 1—Charged ..	6,29,892 75,713	7,72,300	7,23,400	7,56,700
a. A. 2. PAY OF ESTABLISHMENTS.			CHARGED	3,88,175	4,03,800	3,90,000	4,00,000
	4	4	*Sub-Assistant Registrars 2 (340—400); Managers 2 (270—300) .. ..*				
	212	212	*Bench Clerks 21 (150—250), 1 (135—225); Appeal Examiners 6 (150—250); Head Clerks 5 (150—250); Accountant 1 (150—250); Decree clerk 1 (150—250); Clerks 7 (100—150), 1 (90—135), 39 (65—125), 99 (40—80), 7 (37—70); Typists 22 (40—80), 1 (37—70), 1 (23—35); Special pay 2 (45), 2 (9); Shorthand 1 (25), 1 (15); Typewriting 14 (10) .. ..*				
	12	12	*Shorthand Writers 10 (150—250), 2 (100—150); Special pay 1 (67½).*				
	7	7	*Chief Interpreter 1 (340—400); Interpreters 1 (300—350), 1 (200—300), 2 (180—255), 2 (150—250) ..*				
	211	211	*Overseer 1 (100—120); Court-keepers and Criers 1 (90), 2 (75); Jamadar 1 (30); Circulation peon 1 (23—35); Gollah, Binder and Attenders 34 (23—35), 2 (19—30); Daffadars 6 (20—25), 1 (17—22); Chobdars and Peons 152 (15—20), 10 (12—17).*				
	22	22	*Copyists' Establishments—Superintendent 1 (65—125); Examiners 2 (40—50), 1 (35—45); Readers 1 (40), 2 (35); Copyists 11 (30), 2 (28); Attenders 1 (20), 1 (19) ..*				
	4	4	*Establishment for furnishing copies to the Public Prosecutor—Assistant Superintendent 1 (40—80); Examiner 1 (35—45); Reader 1 (35); Attender 1 (15—20) .. ..*				
			Leave allowances				
			Temporary—				
	4	6	*Public Prosecutor Copyists ..*				
	1	1	*Court-fee Examiners (135—225); Special pay 1 (45) .. ..*				
	3	3	*Assistant Court-fee Examiners 3 (55—100); Special pay 3 (15).*				
	8	8	*Clerks 2 (55—100), 3 (37—70), 1 (70) for 6 months, 2 (37) for 2 months .. .. ..*				
	2	2	*Attender 1 (19—30); Peon 1 (12—17) .. .. ..*				
			Total—a. A. 2—Charged ..	3,88,175	4,03,800	3,90,000	4,00,000

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			a. A. JUDGES AND REGISTRARS —*cont.*				
. 3. OTHER [CH]ARGES.			CHARGED—				
			Rates and Taxes	23,616	23,600	25,100	25,100
			TRAVELLING ALLOWANCES; OTHER COMPENSATORY—Conveyance allowances 2 (4); Presidency allowances 13 (2½); Remuneration to the Secretary, Rules Committee.	2,459 3,877	} 9,400	8,000	8,000
			COST OF PASSAGES (both Civilian and Non-Civilian Judges) ..	1,203	1,500	..	1,500
			Remuneration to Copyists ..	7,221	7,300	6,500	6,800
			Electric Current	13,805	12,800	10,000	10,000
			Books and Periodicals	4,668	7,500	7,500	7,500
			Telephone Charges	1,504	1,700	1,500	1,500
			Office Expenses	2,163	3,000	2,200	2,200
			Service Postage and Telegrams ..	7,176	7,500	7,500	7,500
			Pay of Menials and Cleaning Charges	5,358	5,600	5,500	5,500
			Purchase and Repair of Furniture ..	601	2,400	2,000	2,400
			Other Contingencies	1,487	2,300	3,500	2,300
			Batta to prosecutors and witnesses, fees to interpreters, etc.	1,176	2,300	1,500	1,700
			Total—a. A. 3.—Charged ..	27,278 49,036	86,900	80,800	82,000
			TOTAL—a. A. JUDGES AND REGISTRARS—*Charged* ..	6,57,170 5,12,924	12,63,000	11,94,200	12,38,700

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budg Estima 1938–1 (8)
				RS.	RS.	RS.	RS.
			a. B. TRANSLATION AND PRINTING DEPARTMENT.				
a. B. 1. PAY OF ESTABLISHMENTS.			CHARGED	88,671	*92,500*	*84,000*	*88*
	45	*45*	*Manager 1 (240—270); Clerks 11 (65—125), 32 (40—80), 1 (37—70) .. .. ..*				
	30	*30*	*Superintendents of Translators 1 (150—250); 1 (135—225); Translators 13 (100—150), 15 (90—135).*				
	10	*10*	*Attenders 3 (23—35); Peons 7 (15—20) ..*				
			Temporary				
			Leave allowances				
			Total—a. B. 1.—Charged ..	88,671	*92,500*	*84,000*	*88,8*
a. B. 2. OTHER CHARGES.			CHARGED—				
			Rates and Taxes	*2,758*	*2,800*	*3,000*	*3,*
			Total—a. B. 2.—Charged ..	*2,758*	*2,800*	*3,000*	*3,0*
			TOTAL—a. B. TRANSLATION AND PRINTING DEPARTMENT—*Charged .. ..*	*2,758* 88,671	*95,300*	*87,000*	*91,8*
			a. C. SHERIFF AND MADRAS LAW REPORTS.				
a. C. 1. PAY OF EDITOR AND REPORTERS.			CHARGED	16,959	*12,600*	*12,600*	*12,6*
	1	*1*	*Editor, Madras Law Reports (450)..*				
	3	*3*	*Reporters 3 (200) .. ..*				
			Total—a. C. 1.—Charged ..	16,959	*12,600*	*12,600*	*12,6(*
a. C. 2. PAY OF ESTABLISHMENTS AND OTHER CHARGES.			CHARGED—				
			Pay of Establishments	7,873	*8,900*	*8,100*	*8,4*
	4	*4*	*Reporter's Office—Clerks 1 (40—65), 1 (30—55); Peons 2 (15—20) ..*				
			Presidency allowance 1 ($6\frac{1}{2}$) ..				
	10	*10*	*Sheriff's Office—Deputy Sheriff 1 (150—200); Clerks 2 (55—70); Bailiffs—Europeans 1 (80), 1 (65); Indians 1 (25—35), 1 (23—35); Peons 2 (15—20), 1 (12—17) ..*				
			Presidency allowance 2 ($6\frac{1}{2}$), 1 ($2\frac{1}{2}$) ..				
			Leave allowances				
			Carried over ..	7,873	*8,900*	*8,100*	*8,4(*

...B-HEADS of ...ropriation. (1)	Strength 1937–1938. (2)	Strength 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			a. C. SHERIFF AND MADRAS LAW REPORTS—*cont.*				
			Brought forward ..	7,873	*8,900*	*8,100*	*8,400*
. 2. PAY OF ...TABLISH-...NTS AND ...HER ...ARGES—...nt.			*Other Charges*	589	*600*	*600*	*600*
			Contingencies.				
			Total—a. C. 2.—Charged ..	8,462	*9,500*	*8,700*	*9,000*
			TOTAL—a. C. SHERIFF AND MADRAS LAW REPORTS—*Charged* ..	25,421	*22,100*	*21,300*	*21,600*
GRAND TOTAL—27. a. HIGH COURT—*Charged* ..				*6,59,928* 6,27,016	*13,80,400*	*13,02,500*	*13,52,100*

27. b.—ADMINISTRATION OF JUSTICE—LAW OFFICERS.

A. PAY OF ...FFICERS.			CHARGED	*21,600*	*21,600*	*21,600*	*21,600*
	1	*1*	*Advocate-General (1,800)*				
			VOTED	54,509	54,900	54,000	53,700
	4	4	Solicitor to Government 1 (850); Crown Prosecutor 1 (400); Public Prosecutor 1 (400); Government Pleader 1 (300)				
			Retaining fee of Mufassal Government Pleader and Public Prosecutors 21 (100), 8 (50), 1 (25) ..				
			TOTAL—b. A. *Charged* ..	*21,600*	*21,600*	*21,600*	*21,600*
			TOTAL—b. A. VOTED ..	54,509	54,900	54,000	53,700
B. PAY OF ...STABLISH-...ENTS.			VOTED	12,927	13,100	13,100	13,200
	9	9	Managers 1 (125—150), 2 (85—125); Clerks 2 (40—65), 1 (30—55); Typists 3 (40—65); Special pay—Shorthand 2 (25), 2 (15); Typewriting 1 (10); Presidency allowance 1 ($6\frac{1}{2}$)				
	10	10	Attenders 4 (23—35); Peons 5 (15—20), 1 (12—17); Presidency allowance 1 ($2\frac{1}{2}$)				
			Leave Allowances				
			TOTAL—b. B.—VOTED ..	12,927	13,100	13,100	13,200
C. ALLOW-...NCES AND ...ONORARIA.			CHARGED—				
			TRAVELLING ALLOWANCES AND FEES TO THE ADVOCATE-GENERAL.	*9,950*	*9,500*	*5,000*	*5,000*
			VOTED—				
			TRAVELLING ALLOWANCES ..	1,772	3,900	3,000	3,000
			HONORARIA (Fees to Government Pleaders)	2,22,277	2,50,000	2,30,000	2,25,000
			TOTAL—b. C. *Charged* ..	*9,950*	*9,500*	*5,000*	*5,000*
			TOTAL—b. C. VOTED ..	2,24,049	2,53,900	2,33,000	2,28,000

27. b.—ADMINISTRATION OF JUSTICE—Law Officers—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–193[illegible] (8)
				RS.	RS.	RS.	RS.
b. D. Contingencies.			Voted—				
			Contingencies	1,480	1,500	1,700	1,5[illegible]
			Fees to pleaders not in Government Service and other Charges	92,476	85,300	94,000	94,0[illegible]
			Total—b. D.—Voted ..	93,956	86,800	95,700	95,5[illegible]
Grand Total—27. b.—Law Officers ..				4,16,991	4,39,800	4,22,400	4,17,00[illegible]
			Charged ..	*31,550*	*31,100*	*26,600*	*26,60*[illegible]
			Voted ..	3,85,441	4,08,700	3,95,800	3,90,40[illegible]

27. c.—ADMINISTRATION OF JUSTICE—Administrator-General.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–193[illegible] (8)
c. A. Pay of Officers.			Voted	18,600	19,000	19,000	19,2[illegible]
	1	1	Administrator-General (1,400—50/2—1,800)				
			Total—c. A.—Voted ..	18,600	19,000	19,000	19,20[illegible]
c. B. Pay of Establishments and other Charges.			Voted—				
			Pay of Establishments ..	14,227	14,800	14,100	*14,1*[illegible]
	12	13	Manager 1 (200—250); Head Clerk 1 (65—85); Accountant 1 (65—85); Clerks 1 (65—85), 5 (40—65); Typist 1 (40—65); Rent Collector 1 (30); Shroff 1 (30—55); Surveyor 1 (60—5/2—85); Special Pay—Shorthand 1 (25); Typewriting 1 (10)				
	2	1	Temporary Clerk				
	4	4	Peons (15—20)				
	1	1	Temporary Peon (12—17) ..				
			Leave allowances				
			Other Petty Charges	487	600	600	6[illegible]
			Allowances and Contingencies—Conveyance allowance 1 (4); Presidency allowances 2 (6½), 1 (2½)				
			Total—c. B.—Voted ..	14,714	15,400	14,700	14,70[illegible]
Grand Total—27. c.—Administrator-General—Voted ..				33,314	34,400	33,700	33,90[illegible]

[Su]b-heads of [ap]propriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
[d.] A. PAY OF [O]FFICERS.			VOTED	50,489	51,400	44,200	48,900
	4	4	Chief Presidency Magistrate 1 (1,500—100—1,800); Presidency Magistrates 3 (300—850).				
			Leave allowances				
			TOTAL—d. A.—VOTED ..	50,489	51,400	44,200	48,900
[d.] B. PAY OF [E]STABLISH-[M]ENTS.			VOTED	38,929	41,200	41,200	42,300
	33	33	Chief Clerks 1 (125—175), 1 (125—150); Interpreters 2 (85—125), 1 (70—100), 1 (65—85); Accountants 2 (85—125); Clerks 8 (65—85), 2 (55—70), 13 (40—65); Typists 2 (40—65); Special pay—Typewriting 1 (10)				
	16	16	Attenders and Muchis 2 (23—35); Peons 7 (15—20), 7 (12—17); Personal pay 1 (1)				
			Leave Allowances				
	18	20	Temporary Clerks 6 (30—55), Typists 2 (30—55), Attenders 5 (19—30); Peons 7 (12—17) ..				
	4	4	Copyists' Establishments—Typist-copyists 1 (30), 3 (28)				
			TOTAL—d. B.—VOTED ..	38,929	41,200	41,200	42,300
[d.] C. COMPEN-[S]ATION.			VOTED	26,948	26,000	27,000	27,000
			Compensations to local bodies and others in lieu of magisterial fines.				
			TOTAL—d. C.—VOTED ..	26,948	26,000	27,000	27,000
[d.] D. OTHER [C]HARGES.			VOTED—				
			ALLOWANCES	2,436	2,200	2,600	2,600
			Travelling Allowances; Madras House Allowances 2 (50), 1 (15), Presidency Allowances 7 (6½), 15 (2½)				
			REMUNERATION TO COPYISTS ..	1,723	1,900	1,700	1,700
			ELECTRIC CURRENT AND TELEPHONE CHARGES	2,008	1,900	2,000	2,000
			BATTA TO PROSECUTORS AND WITNESSES	3,712	4,000	4,500	4,000
			PAY OF MENIALS AND CLEANING CHARGES	1,457	1,500	1,400	1,400
			RATES AND TAXES	*2,525*	2,600	2,800	2,800
			OTHER CONTINGENCIES	3,457	2,800	3,000	2,800
				2,525			
			TOTAL—d. D.—VOTED ..	14,793	16,900	18,000	17,300
				2,525			
[G]RAND TOTAL—27. d.—PRESIDENCY MAGISTRATES' COURTS—VOTED ..				1,31,159	1,35,500	1,30,400	1,35,500

27. e.—ADMINISTRATION OF JUSTICE—Civil and Sessions Courts.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate 1938–193 (8)
				RS.	RS.	RS.	RS.
			e. A. City Civil Court.				
e. A. 1. Pay of Officers.			Voted	22,784	20,400	19,000	18,90
	2	2	Judge 1 (900—50/2—1,000); Temporary Judge 1 (650—850).				
			Leave Allowance				
			Total—e. A. 1.—Voted ..	22,784	20,400	19,000	18,90
e. A. 2. Pay of Establishments and Other Charges.			Voted—				
			Pay of Establishments ..	22,630	24,800	23,000	25,40
	15	15	Sarishtadar 1 (180—240); Translators 1 (85—125), 1 (65—85); Clerks 1 (125—150), 2 (65—85), 8 (40—65); Typist 1 (40—65); Special pay—Shorthand 1 (25) ..				
	9	9	Nazirs and Bailiffs 1 (65—85), 1 (55—70), 6 (23—35), 1 (22—33).				
	4	4	Examiner 1 (40—45); Reader 1 (28—33); Copyists 2 (23) ..				
	8	8	Attenders 2 (23—35); Peons 5 (15—20), 1 (12—17) ..				
			Leave Allowances				
	6	6	Temporary Clerks 3 (30—55); Peons 3 (12—17); Shorthand 1 (25)				
			Allowances, remuneration to Copyists and Contingencies ..	3,375	2,500	4,000	3,60
			House allowance 1 (70), 1 (23); Presidency allowance 4 (6½), 4 (2½).				
			Total—e. A. 2.—Voted ..	26,005	27,300	27,000	29,00
			Total—e. A. City Civil Court—Voted ..	48,789	47,700	46,000	47,90
			e. B. Mufassal Civil and Sessions Courts—Regular Establishments.				
e. B. 1. Pay of Officers.			Charged	*2,99,895*	*3,75,000*	*3,90,000*	*3,80,00*
	19	*17*	*District and Sessions Judges, I.C.S. 2 (3,000), 12 (1,350—2,250); Special pay 4 (150); Rupee Overseas pay 4 (300); I.C.S. Officers under Judicial Training 1 (1,200) for 5 months; 1 (1,150) for 5 months and 1 (1,150) for 4 months .. .. ..*				
			Carried over ..	*2,99,895*	*3,75,000*	*3,90,000*	*3,80,00*

heads of opriation.	Strength. 1937–1938.	Strength. 1938–1939.	Details.	Accounts, 1936–1937.	Budget Estimate, 1937–1938.	Revised Estimate, 1937–1938.	Budget Estimate, 1938–1939.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			e. B. MUFASSAL CIVIL AND SESSIONS COURTS—REGULAR ESTABLISHMENTS—*cont.*	RS.	RS.	RS.	RS.
			Brought forward ..	*2,99,895*	*3,75,000*	*3,90,000*	*3,80,000*
1. PAY OF FICERS— *t.*			VOTED	15,22,538	15,41,500	14,70,000	15,24,700
	11	12	District and Sessions Judges, P.C.S. (1,275—2,250)				
	37	37	Sub-Judges (650—850)				
	141	141	District Munsifs 105 (300—600); 36 (250—500)				
			Leave Allowances				
	12	10	Temporary Sub-Judges 7 (650—850), 3 (550—700)				
	12	8	Temporary District Munsifs 8 (250—500)				
			TOTAL—e. B. 1. *Charged* ..	*2,99,895*	*3,75,000*	*3,90,000*	*3,80,000*
			TOTAL—e. B. 1. VOTED ..	15,22,538	15,41,500	14,70,000	15,24,700
. 2. PAY ESTAB-SHMENTS.			VOTED	16,08,970	16,41,200	16,11,000	16,20,400
	60	60	Sarishtadars 19 (180—240), 6 (150—210), 30 (125—150), 5 (100—125)				
	26	27	Translators 22 (80—120), 4 (70—100), 1 (60—80) ..				
	1,810	1,812	Head clerks 23 (125—150), 2 (100—125), 143 (60—80); 16 (55—70); Clerks 39 (60—80), 1,478 (35—60), 50 (30—55); Typists 61 (35—60); Special pay 3 (13½); Shorthand 2 (40), 1 (30), 98 (25), 12 (20), 84 (15); Typewriting 55 (10)				
	832	834	Attenders 43 (20—35), 15 (19—30); Peons 666 (12—18), 110 (12—17); Special pay 1 (2)				
	32	32	Official Receivers' Establishments—Clerks 16 (35—60); Peons 15 (12—18), 1 (12—17).. ..				
			Leave Allowances				
			Temporary—Establishments in permanent and temporary Courts.				
			TOTAL—e. B. 2.—VOTED ..	16,08,970	16,41,200	16,11,000	16,20,400
. 3. ALLOW-NCES.			CHARGED—				
			TRAVELLING ALLOWANCES ..	*6,698*	*5,500*	*6,200*	*6,200*
			PAYMENTS ON ACCOUNT OF MEDICAL TREATMENT OF GOVERNMENT SERVANTS	..	..	*500*	*500*
			COST OF PASSAGES	*3,562*	*4,000*	*1,500*	*10,000*
			VOTED—				
			TRAVELLING ALLOWANCES ..	32,225	33,000	40,000	33,800
			OTHER COMPENSATORY .. Local Allowances 1 (18), 3 (13½), 6 (9), 2 (4½), 4 (1-13-0).	1,517	1,600	1,500	1,500
			TOTAL—e. B. 3. *Charged* ..	*10,260*	*9,500*	*8,200*	*16,700*
			TOTAL—e. B. 3. VOTED ..	33,742	34,600	41,500	35,300
3. 4. PETTY NSTRUCTION D REPAIRS.			TOTAL—e. B. 4—VOTED ..	17,227	18,000	18,000	20,000

SUB-HEADS of appropriation.	Strength. 1937–1938.	Strength. 1938–1939.	Details.	Figures by detailed account heads. Accounts, 1936–1937.	Budget Estimate, 1937–1938.	Revised Estimate, 1937–1938.	Budget Estimate 1938–193
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				RS.	RS.	RS.	RS.
			e. B. MUFASSAL CIVIL AND SESSIONS COURTS—REGULAR ESTABLISHMENTS—*cont.*				
e. B. 5. CONTINGENCIES.			VOTED—				
			RENTS	16,426	17,000	17,000	17,00
			BOOKS AND PERIODICALS	18,970	22,000	22,000	22,00
			SERVICE POSTAGE AND TELEGRAMS.	58,432	60,000	60,000	60,00
			CLEANING CHARGES	27,334	28,100	28,000	28,00
			OFFICE EXPENSES	15,306	15,300	15,300	15,30
			PURCHASE AND REPAIR OF FURNITURE	8,489	8,500	8,500	8,50
			OFFICIAL RECEIVERS' CONTINGENCIES	1,272	2,700	2,100	2,10
			RATES AND TAXES	*57,332*	57,500	59,000	59,00
			CHARGES FOR COPIES OF JUDGMENTS	*303*	300	500	40
			DIET AND ROAD MONEY TO PROSECUTORS AND WITNESSES ..	56,746	64,000	63,300	63,30
			ALLOWANCES TO JURORS AND ASSESSORS	20,635	22,000	21,000	21,00
			OTHER CONTINGENCIES	19,192	19,000	19,200	19,20
				57,635			
			TOTAL—e. B. 5.—VOTED ..	2,42,802	3,16,400	3,15,900	3,15,80
			TOTAL—e. B. MUFASSAL CIVIL AND SESSIONS COURTS—REGULAR ESTABLISHMENTS.	37,93,069	39,36,200	38,54,600	39,12,90
			Charged ..	*3,67,790*	*3,84,500*	*3,98,200*	*3,96,70*
			VOTED ..	34,25,279	35,51,700	34,56,400	35,16,20

(S)ub-heads of (ap)propriation. (1)	Strength. 1937-1938. (2)	Strength. 1938-1939. (3)	Details. (4)	Accounts, 1936-1937. (5)	Budget Estimate, 1937-1938. (6)	Revised Estimate, 1937-1938. (7)	Budget Estimate, 1938-1939. (8)
				RS.	RS.	RS.	RS.
			e. C. MUFASSAL CIVIL AND SESSIONS COURTS—COPYISTS' ESTABLISHMENTS.				
(e.) C. 1. PAY (O)F ESTAB(L)ISHMENTS.			VOTED	2,86,405	2,95,000	2,82,000	2,80,000
	30	30	Superintendents 15 (60—80), 3 (55—70), 12 (35—60)				
	171 [172]	171 [172]	Assistant Superintendents 6 (35—40), 2 (30—36); Examiners 126 (35—40), 37 (30—36) ..				
	76	76	Readers 45 (25—30), 31 (23—28) ..				
	715 [717]	700 [702]	Copyists 629 (20), 71 (19) ..				
			Leave Allowances				
	40	40	Peons 17 (18), 5 (17), 5 (16), 13 (15).				
			Temporary—Establishments for all the Courts—				
			Superintendent 1 (30—55); Examiners 3 (35—40); Reader 1 (23—28); Copyists 5 (20), 4 (19); Peon 1 (17)				
			TOTAL—e. C. 1.—VOTED ..	2,86,405	2,95,000	2,82,000	2,80,000
(e.) C. 2. EXTRA (R)EMUNERA(T)ION FOR (A)DDITIONAL (C)OPYISTS' (W)ORK AND (O)THER (C)HARGES.			VOTED—				
			EXTRA REMUNERATION FOR ADDITIONAL COPYISTS' WORK AND ALLOWANCES	73,422	75,000	75,000	75,000
			Travelling Allowances; Other Compensatory—Local Allowance 1 (9).				
			TOTAL—e. C. 2.—VOTED ..	73,422	75,000	75,000	75,000
			TOTAL—e. C. MUFASSAL CIVIL AND SESSIONS COURTS—COPYISTS' ESTABLISHMENTS —VOTED	3,59,827	3,70,000	3,57,000	3,55,000
			e. D. MUFASSAL CIVIL AND SESSIONS COURTS—PROCESS SERVICE ESTABLISHMENTS.				
(e.) D. 1. PAY (O)F ESTAB(L)ISHMENTS.			VOTED	18,95,854	19,18,000	18,28,000	17,89,000
	149 [150]	149 [150]	Nazirs 26 (80—120), 3 (70—100); Deputy Nazirs 89 (60—80), 14 (55—70); Assistant Nazirs 16 (35—60), 1 (30—55) ..				
	1,757 [1,776]	1,671 [1,754]	Amins 1,503 (22—35), 168 (21—33); Special pay 1 (9)				
			Leave Allowances				
	6,276 [6,333]	5,949 [6,220]	Peons 1,973 (15), 3,976 (14); Special pay 4 (2) ..				
			Temporary Establishments for all the Courts				
			TOTAL—e. D. 1.—VOTED ..	18,95,854	19,18,000	18,28,000	17,89,000

27. e.—ADMINISTRATION OF JUSTICE—Civil and Sessions Courts—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			e. D. Mufassal Civil and Sessions Courts—Process Service Establishments—*cont.*	RS.	RS.	RS.	RS.
e. D. 2. Allowances.			Voted—				
			Travelling Allowances ..	13,066	5,300	11,500	5,500
			Other Compensatory	1,440	1,900	1,400	1,400
			Local Allowances 1 (13½), 10 (4½), 2 (2-11-0), 26 (1-13-0), 4 (0-14-0)				
			Total—e. D. 2.—Voted ..	14,506	7,200	12,900	6,900
e. D. 3. Contingencies.			Total—e. D. 3.—Voted ..	4,999	5,600	5,500	5,500
			Total—e. D. Mufassal Civil and Sessions Courts—Process Service Establishments—Voted ..	19,15,359	19,30,800	18,46,400	18,01,400
			Grand Total—27. e.—Civil and Sessions Courts ..	61,17,044	62,84,700	61,04,000	61,17,200
			Charged	*3,67,790*	*3,84,500*	*3,98,200*	*3,96,700*
			Voted ..	57,49,254	59,00,200	57,05,800	57,20,500

27. f.—ADMINISTRATION OF JUSTICE—Courts of Small Causes.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			f. A. Presidency.				
f. A. 1. Pay of Officers.			Voted	51,989	52,200	48,800	53,200
	3	3	Judges 1 (2,000), 1 (650—50—1,000), 1 (650—50—850)				
	1	1	Registrar (300—600)				
			Leave Allowances				
			Total—f. A. 1.—Voted ..	51,989	52,200	48,800	53,200
f. A. 2. Pay of Establishments.			Voted	66,487	67,300	65,000	66,600
	33	33	Head clerk 1 (125—150); Clerks 2 (70—100), 5 (65—85), 4 (55—70), 3 (40—65), 3 (30—55); Typist 1 (40—65); Treasurer 1 (70—100); Accountants 6 (65—85), 4 (40—65); Shroffs 1 (30—50), 1 (23—35); Court-keeper 1 (55—70)				
	5	5	Interpreters 1 (125—150), 4 (85—125)				
	33	33	Attenders and Muchis 5 (23—35); Court-keepers and gollahs 3 (20—25); Peons 24 (15—20) 1 (12—17) ..				
	8	8	Copyists' Establishments—Examiner 1 (35—40); Reader 1 (28—33); Copyists 2 (25); 2 (22); Peons 2 (20)				
	34	34	Process-serving Establishments—Nazir 1 (85—125); Clerks 3 (65—85), 2 (55—70), 7 (40—65); 2 (30—55), Bailiffs 1 (125—150), 4 (40—65), 1 (30—55), 3 (25—35), 6 (23—35), 2 (23—33), 2 (22—33)				
			Leave Allowances				
			Total—f. A. 2.—Voted ..	66,487	67,300	65,000	66,600

...b-heads of ...propriation. (1)	Strength. 1937-1938. (2)	Strength. 1938-1939. (3)	Details. (4)	Accounts, 1936-1937. (5)	Budget Estimate, 1937-1938. (6)	Revised Estimate, 1937-1938. (7)	Budget Estimate, 1938-1939. (8)
			f. A. PRESIDENCY—*cont.*	RS.	RS.	RS.	RS.
...A. 3. OTHER ...HARGES.			VOTED—				
			RATES AND TAXES	*8,363*	8,400	9,000	9,000
			EXTRA REMUNERATION FOR ADDITIONAL COPYISTS' WORK AND ALLOWANCES	1,891	1,400	2,700	2,700
			Travelling allowances; Other Compensatory—House allowance 1 (50), 1 (15), 1 (13), 1 (8¾); Presidency Allowance 14 (6½), 1 (2½).				
			SERVICE POSTAGE AND OFFICE EXPENSES	1,336	1,200	1,400	1,400
			OTHER CONTINGENCIES	1,180	1,500	2,700	3,200
			TOTAL—f. A. 3.—VOTED ..	*8,363* 4,407	12,500	15,800	16,300
			TOTAL—f. A. PRESIDENCY—VOTED ..	*8,363* 1,22,883	1,32,000	1,29,600	1,36,100
			f. B. MUFASSAL.				
...B. 1. PAY OF ...OFFICERS.	1	1	VOTED	8,790	9,400	9,100	9,400
			Judge (650—850)				
			Leave allowances				
			TOTAL—f. B. 1.—VOTED ..	8,790	9,400	9,100	9,400
...B. 2. PAY OF ESTABLISHMENTS AND OTHER CHARGES.			VOTED				
			PAY OF ESTABLISHMENTS ..	10,606	11,200	10,000	10,300
	13	13	Sarishtadar 1 (100—125); Head clerk 1 (60—80), Clerks 10 (35—60); Typist 1 (35—60); Special pay—Shorthand 1 (25), Typewriting 1 (10)				
..	4	4	Peons (12—18)				
			Leave Allowances ..				
			TRAVELLING ALLOWANCES ..	93	100	100	100
			CONTINGENCIES	*818* 624 }	1,400	1,500	1,500
			TOTAL—f. B. 2.—VOTED ..	*818* 11,323	12,700	11,600	11,900
			TOTAL—f. B. MUFASSAL—VOTED ..	*818* 20,113	22,100	20,700	21,300
...RAND TOTAL—27. f.—COURTS OF SMALL CAUSES—VOTED ..				*9,181* 1,42,996	1,54,100	1,50,300	1,57,400

27. g.—ADMINISTRATION OF JUSTICE—CRIMINAL COURTS.

SUB-HEADS of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936-1937. (5)	Budget Estimate, 1937-1938. (6)	Revised Estimate, 1937-1938. (7)	Budget Estimate, 1938-1939. (8)
			STATIONARY SUB-MAGISTRATES, BENCH MAGISTRATES AND OTHER ESTABLISHMENTS.	RS.	RS.	RS.	RS.
g. A. PAY OF OFFICERS.			CHARGED	*8,537*	*7,400*	*7,400*	*8,000*
			Temporary—				
	1	*1*	*First-class City Magistrate* ..				
			TOTAL—g. A.—*Charged* ..	*8,537*	*7,400*	*7,400*	*8,000*
g. B. PAY OF ESTABLISHMENTS.			VOTED	6,67,718	6,90,800	6,96,000	7,04,300
	156	156	Stationary Sub-Magistrates 136 (150—200), 20 (125—175)				
	312	312	Clerks 290 (35—60), 22 (30—55) ..				
	465	465	Attenders 134 (20—35), 19 (19—30); Peons 306 (12—18), 6 (12—17)				
			Establishment of Bench Magistrates—				
	68	68	Clerks 32 (35—60), 4 (30—55), 30 (20—35), 2 (19—30); Special pay 3 (15), 3 (10), 41 (5), 22 (3), 1 (2) ..				
	42	42	Peons 35 (12—18), 3 (12—17), 4 (10); Special pay 2 (5), 26 (2), 1 (1½), 1 (1)				
			Leave Allowances				
			Temporary Establishments ..				
			TOTAL—g. B.—VOTED ..	6,67,718	6,90,800	6,96,000	7,04,300
g. C. ALLOWANCES.			CHARGED—				
			Travelling Allowances	*106*	..	*100*	..
			VOTED—				
			TRAVELLING AND OTHER COMPENSATORY ALLOWANCES	25,464	24,400	29,000	25,700
			Local allowances 1 (22½), 2 (9), 2 (4½); 2 (1-13-0); Fixed Travelling Allowance 1 (10-8-0); 1 (8-12-0).				
				106	..	*100*	..
			TOTAL—g. C.—VOTED ..	25,464	24,400	29,000	25,700
g. D. PETTY CONSTRUCTION AND REPAIRS.			TOTAL—g. D.—VOTED ..	1,321	1,700	1,700	1,700

(Sub-heads of appropriation.) (1)	Strength. 1937–1938 (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			STATIONARY SUB-MAGISTRATES, BENCH MAGISTRATES AND OTHER ESTABLISHMENTS—*cont.*				
E. CONTIN-(G)ENCIES.			VOTED—				
			SERVICE POSTAGE AND TELEGRAMS.	20,438	20,600	20,600	20,600
			OFFICE EXPENSES AND CLEANING CHARGES	3,179	3,400	3,400	3,400
			RATES AND TAXES	*3,724*	3,900	3,800	3,800
			DIET AND ROAD MONEY TO PROSECUTORS AND WITNESSES AND OTHER CHARGES	83,130	85,000	82,000	82,000
			CHARGES FOR COPIES OF DOCUMENTS	*2,401*	2,700	2,600	2,600
			OTHER CONTINGENCIES	7,067	7,200	7,100	7,200
			TOTAL—g. E.—VOTED ..	*6,125* 1,13,814	1,22,800	1,19,500	1,19,600
F. COMPEN-(S)ATIONS.			VOTED	2,63,047	2,68,000	2,63,000	2,97,000
			Compensations to local bodies, forest panchayats and others in lieu of magisterial fines.				
			TOTAL—g. F.—VOTED ..	2,63,047	2,68,000	2,63,000	2,97,000
(G)RAND TOTAL—27. g.—CRIMINAL COURTS				10,86,132	11,15,100	11,16,700	11,56,300
			Charged ..	*14,768*	*7,400*	*7,500*	*8,000*
			VOTED ..	10,71,364	11,07,700	11,09,200	11,48,300

DEMAND XII—JAILS.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1938-1939

DEMAND FOR GRANT (VOTED) .. .. Rs. 22,62,900

Total of sums Charged .. .. *Rs. 1,26,500*

28—JAILS AND CONVICT SETTLEMENTS.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936-1937.		Budget Estimate, 1937-1938.		Revised Estimate, 1937-1938.		Budget Estima[te], 1938-1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Vote[d].
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS
28. a. JAILS—								
a. A. SUPERINTENDENCE—								
1. PAY AND ALLOWANCES OF OFFICERS AND ESTABLISHMENTS.	*41,441*	31,233	*35,500*	31,200	*35,600*	31,900	*30,600*	32,(
2. OTHER CHARGES ..	..	14,352	..	28,500	..	23,700	..	21,'
a. B. PRESIDENCY JAILS—								
1. PAY OF OFFICERS AND ALLOWANCES.	*29,052*	..	*22,900*	..	*16,100*	3,200	*23,400*	.
2. PAY OF ESTABLISHMENTS AND ALLOWANCES ..	..	47,655	..	49,100	..	48,400	..	51,
3. DIETARY CHARGES.	..	32,927	..	35,700	..	35,700	..	38,(
4. MEDICAL AND SANITARY	..	11,276	..	12,500	..	11,500	..	11,
5. OTHER CHARGES ..	*17,872*	17,430	..	38,600	..	39,200	..	39,2
Carried over ..	*88,365*	1,54,873	*58,400*	1,95,600	*51,700*	1,93,600	*54,000*	1,94,4

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

[MI]NOR HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1936–1937. Non-voted. (2)	Voted. (3)	Budget Estimate, 1937–1938. Charged. (4)	Voted. (5)	Revised Estimate, 1937–1938. Charged. (6)	Voted. (7)	Budget Estimate, 1938–1939. Charged. (8)	Voted. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
a. JAILS—*cont.*								
Brought forward ..	*88,365*	1,54,873	*58,400*	1,95,600	*51,700*	1,93,600	*54,000*	1,94,400
a. C. CENTRAL JAILS—								
1. PAY OF OFFICERS.	*69,258*	36,403	*50,000*	42,100	*51,000*	43,000	*56,600*	43,100
2. PAY OF ESTABLISHMENTS ..	..	2,95,812	..	2,96,400	..	2,99,400	..	3,11,300
3. ALLOWANCES ..	*1,655*	10,001	*1,000*	9,400	*3,000*	12,600	*1,000*	10,900
4. CONTINGENCIES ..	*13,760*	1,01,152	..	1,06,300	..	1,14,000	..	1,09,000
5. PETTY CONSTRUCTION AND REPAIRS ..	..	12,591	..	15,900	..	15,900	..	16,000
6. DIETARY CHARGES.	..	2,85,787	..	3,08,800	..	3,00,000	..	3,20,000
7. MEDICAL AND SANITARY ..	..	49,670	..	45,000	..	45,000	..	45,000
8. CLOTHING AND BEDDING ..	..	53,442	..	55,000	..	55,000	..	55,000
a. D. DISTRICT AND SPECIAL JAILS—								
1. PAY OF OFFICERS.	*1,900*	30,712	*1,700*	31,500	*900*	31,200	*2,100*	31,500
2. PAY OF ESTABLISHMENTS ..	..	1,19,009	..	1,20,800	..	1,23,300	..	1,30,300
3. PETTY CONSTRUCTION AND REPAIRS ..	..	8,316	..	9,600	..	9,600	..	9,600
4. DIETARY CHARGES.	..	73,453	..	81,800	..	70,000	..	74,100
5. MEDICAL AND SANITARY ..	..	27,686	..	25,800	..	26,500	..	27,000
6. CLOTHING AND BEDDING ..	..	11,356	..	12,000	..	12,000	..	12,000
7. OTHER CHARGES ..	*7,488*	57,840	..	47,500	..	51,300	..	50,600
Carried over ..	*1,82,426*	13,28,103	*1,11,100*	14,03,500	*1,06,600*	14,02,400	*1,13,700*	14,39,800

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
28. a. JAILS—*cont.*								
Brought forward ..	*1,82,426*	13,28,103	*1,11,100*	14,03,500	*1,06,600*	14,02,400	*1,13,700*	14,39,8
a. E. SUB-JAILS—								
1. PAY OF ESTABLISHMENTS AND ALLOWANCES ..	..	45,973	..	45,700	..	45,700	..	45,8
2. DIETARY CHARGES.	..	2,02,800	..	2,21,100	..	2,15,000	..	2,30,0
3. MEDICAL AND SANITARY ..	..	24,045	..	25,000	..	25,000	..	25,0
4. OTHER CHARGES ..	*5,934*	31,287	..	35,000	..	36,400	..	36,8
a. F. CHARGES FOR POLICE CUSTODY ..	..	17,581	..	19,100	..	16,600	..	18,7
a. G. CERTIFIED SCHOOLS—								
1. PAY OF OFFICERS.	..	16,969	..	18,000	..	15,000	..	17,5
2. PAY OF ESTABLISHMENTS ..	..	37,826	..	39,600	..	39,600	..	40,9
3. DIETARY CHARGES.	..	38,532	..	37,800	..	40,000	..	40,0
4. OTHER CHARGES ..	*2,330*	28,061	..	26,800	..	29,700	..	33,9
5. GRANTS TO PRIVATE CERTIFIED SCHOOLS AND TOWARDS THE ESTABLISHMENT OF DETENTION HOMES ..	..	40,617	..	41,600	..	49,000	..	58,6
TOTAL—28. a. ..	*1,90,690*	18,11,794	*1,11,100*	19,13,200	*1,06,600*	19,14,400	*1,13,700*	19,87,0
28. b. JAIL MANUFACTURES—								
A. QUININE	..	14,240	..	14,500	..	14,600	..	14,80
B. OTHER MANUFACTURES	..	2,82,685	..	2,94,800	..	2,94,800	..	2,96,80
TOTAL—28. b. ..	..	2,96,925	..	3,09,300	..	3,09,400	..	3,11,60

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

[Min]OR HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1936-1937. Non-voted. (2)	Accounts, 1936-1937. Voted. (3)	Budget Estimate, 1937-1938. Charged. (4)	Budget Estimate, 1937-1938. Voted. (5)	Revised Estimate, 1937-1938. Charged (6)	Revised Estimate, 1937-1938. Voted. (7)	Budget Estimate, 1938-1939. Charged. (8)	Budget Estimate, 1938-1939. Voted. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
c. CHARGES ON ACCOUNT OF PERSONS CONFINED OR DETAINED IN JAILS OUTSIDE THE PROVINCE—								
A. CHARGES PAYABLE TO OTHER GOVERNMENTS AND ADMINISTRATIONS	..	1,734	..	2,000	..	900	..	1,100
TOTAL—28. c. ..	..	1,734	..	2,000	..	900	..	1,100
d. CHARGES IN ENGLAND—								
I. SECRETARY OF STATE FOR INDIA—								
A. LEAVE SALARIES AND DEPUTATION PAY ..	..	2,590	..	..	..	..	..	..
B. OTHER CHARGES (MAINTENANCE OF A CONVICT IN THE UNITED KINGDOM) ..	..	220	..	2,000	..	2,000	..	2,000
TOTAL—28. d. I. ..	..	2,810	..	2,000	..	2,000	..	2,000
II. HIGH COMMISSIONER FOR INDIA—								
A. LEAVE SALARIES AND DEPUTATION PAY ..	*367*	1,150	*32,600*	5,800	*29,200*	7,000	*8,800*	..
B. STERLING OVERSEAS PAY ..	*8,215*	4,000	*7,000*	4,000	*3,800*	4,000	*4,000*	4,000
C. STORES FOR INDIA ..	..	13,504	..	25,600	..	29,400	..	7,400
TOTAL—28. d. II. ..	*8,582*	18,654	*39,600*	35,400	*33,000*	40,400	*12,800*	11,400
TOTAL—28. d. ..	*8,582*	21,464	*39,600*	37,400	*33,000*	42,400	*12,800*	13,400
e. LOSS OR GAIN BY EXCHANGE—								
A. OTHER THAN ON STORES	*— 48*	— 44	..	..	*— 200*	— 100	..	..
B. STORES	..	— 73	..	..	..	— 100	..	..
TOTAL—28. e. ..	*— 48*	— 117	..	..	*— 200*	— 200	..	..
[D]educt—(i) Probable savings consequent on release of prisoners before their time.	..	..	..	..	..	..	..	— 50,000
(ii) Savings due to the revision of scales of pay in 1938	..	..	..	..	..	..	..	— 200
[T]OTAL—DEMAND XII—JAILS (ALSO MAJOR HEAD 28).	*1,99,224*	21,31,800	*1,50,700*	22,61,900	*1,39,400*	22,66,900	*1,26,500*	22,62,900
	23,31,024		24,12,600		24,06,300		23,89,400	

SUB-HEADS of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate 1938–1939. (8)
				RS.	RS.	RS.	RS.
			a. A. SUPERINTENDENCE.				
a. A. 1. PAY AND ALLOWANCES OF OFFICERS AND ESTABLISHMENTS.			CHARGED—				
			PAY OF OFFICERS	*38,318*	*33,000*	*33,000*	*28,00*
	1	*1*	*Inspector-General, I.M.S. (2,300—50—2,500).*				
			TRAVELLING ALLOWANCES ..	*3,123*	*2,500*	*2,600*	*2,60*
			VOTED—				
			PAY OF OFFICERS	7,791	6,400	6,400	6,70
	1	1	Personal Assistant to the Inspector-General (517½—690).				
			PAY OF ESTABLISHMENTS ..	20,044	21,000	21,800	22,20
	19	19	Manager 1 (175—220); Clerks 1 (100—125), 2 (70—100), 6 (65—85), 9 (40—65); Special pay—Shorthand 1 (25).				
	10	10	Attenders 3 (23—35); Peons 1 (20—25), 1 (17—22), 1 (15—20), 4 (12—17).				
			Leave Allowances.				
			TEMPORARY—				
	3	2	Clerks 2 (30—55)				
			TRAVELLING ALLOWANCES ..	1,570	2,000	1,700	1,70
			OTHER COMPENSATORY ..	1,828	1,800	2,000	2,00
			House Rent Allowance 1 (90), 2 (15); Presidency Allowances 2 (6½), 9 (2½).				
			TOTAL—a. A. 1. *Charged* ..	*41,441*	*35,500*	*35,600*	*30,600*
			TOTAL—a. A. 1. VOTED ..	31,233	31,200	31,900	32,600
a. A. 2. OTHER CHARGES.			VOTED—				
			GRANTS-IN-AID	6,294	15,800	10,300	12,80
			CUSTOMS DUTY	1,624	6,600	6,600	2,20
			SERVICE POSTAGE AND TELEGRAMS.	2,196	2,200	2,200	2,20
			OTHER CONTINGENCIES	4,238	3,900	4,600	4,50
			TOTAL—a. A. 2.—VOTED ..	14,352	28,500	23,700	21,700
			TOTAL—a. A. SUPERINTENDENCE ..	87,026	95,200	91,200	84,900
			Charged ..	*41,441*	*35,500*	*35,600*	*30,600*
			VOTED ..	45,585	59,700	55,600	54,300

[Su]B-HEADS of [Ap]propriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			a. B. PRESIDENCY JAILS.				
[a.] B. 1. PAY [O]F OFFICERS [A]ND ALLOW[A]NCES.			CHARGED	*27,560*	*21,900*	*15,200*	*23,400*
			PAY OF OFFICERS—				
	1	*1*	*Superintendent, I.M.S. (1,500); Special pay (150); Rupee Overseas pay (300).*				
			TRAVELLING ALLOWANCES (including cost of passages)	*1,492*	*1,000*	*900*	..
			VOTED—				
			Pay of Officers	..	..	3,200	..
			TOTAL—a. B. 1. *Charged* ..	***29,052***	***22,900***	***16,100***	***23,400***
			TOTAL—a. B. 1. VOTED ..	..	..	3,200	..
[a.] B. 2. PAY OF [E]STABLISH[M]ENTS AND [A]LLOWANCES.			VOTED	42,814	44,300	43,200	46,200
			PAY OF ESTABLISHMENTS—				
	3	3	Jailor 1 (200—350); Deputy Jailors 2 (75—150).				
	3	3	Sub-Assistant Surgeons 2 (75—175); Compounder 1 (33—40).				
	84	84	Warders 2 (40—60), 1 (30—40), 3 (26—31), 7 (24—28), 54 (18—23), 17 (16—21½); Special pay 1 (3).				
	2	2	Teachers 2 (35—50)				
	6	6	Jail Clerks 2 (65—85), 4 (40—65) ..				
			Leave Allowances				
	15	23	Temporary—Carpentry Instructors 1 (75—100), 2 (45—60), 1 (35—55); Warders 1 (24), 8 (16—21½), 3 (16), Rule 183, Jail Manual 7 (16).				
			ALLOWANCES—				
			TRAVELLING AND OTHER COMPENSATORY ALLOWANCES	4,841	4,800	5,200	5,200
			House Rent Allowances—5 (6½), 3 (5), 53 (4); Presidency Allowances 1 (5), 33 (1½); Compensatory Allowance to Sub-Assistant Surgeons for loss of private practice 2 (20).				
			TOTAL—a. B. 2.—VOTED ..	47,655	49,100	48,400	51,400
[a.] B. 3. DIETARY CHARGES			TOTAL—a. B. 3.—VOTED ..	32,927	35,700	35,700	38,000
[a.] B 4. MEDICAL AND SANITARY.			TOTAL—a. B. 4.—VOTED ..	11,276	12,500	11,500	11,500

SUB-HEADS of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			a. B. PRESIDENCY JAILS—*cont.*				
a. B. 5. OTHER CHARGES.			VOTED—				
			RATES AND TAXES	*17,872*	20,000	20,000	20,000
			PETTY CONSTRUCTION AND REPAIRS	943	1,000	1,000	1,000
			CLOTHING AND BEDDING ..	6,600	7,000	7,000	7,000
			TOOLS AND PLANT	715	1,700	1,700	1,700
			TRANSPORT OF PRISONERS ..	1,195	1,500	1,500	1,500
			OTHER CONTINGENCIES	7,977	7,400	8,000	8,000
			TOTAL—a. B. 5.—VOTED ..	*17,872* 17,430	38,600	39,200	39,200
			TOTAL—a. B. PRESIDENCY JAILS ..	1,56,212	1,58,800	1,54,100	1,63,500
			Charged ..	*46,924*	*22,900*	*16,100*	*23,400*
			VOTED ..	1,09,288	1,35,900	1,38,000	1,40,100
			a. C. CENTRAL JAILS.				
a. C. 1. PAY OF OFFICERS.			CHARGED	*69,258*	*50,000*	*51,000*	*56,600*
	4	*4*	*Superintendents 2 (1,100), 1 (850), 1 (610—920); Special pay 3 (150).*				
			Allowances to Surgeons (I.M.S.) for Medical Charge 3 (100).				
			VOTED	36,403	42,100	43,000	43,100
	6	4	Superintendents 2 (690—1,150), 1 (517½—34½—690), 1 (460—57½—920).				
	..	1	Temporary—Deputy Superintendent 1 (220—850); Central Jail, Coimbatore.				
			Leave Allowances.				
			Allowances to Surgeons (Non-I.M.S.) 1 (75), 1 (50).				
			TOTAL—a. C. 1. *Charged* ..	*69,258*	*50,000*	*51,000*	*56,600*
			TOTAL—a. C. 1. VOTED ..	36,403	42,100	43,000	43,100

-HEADS of ropriation.	Strength. 1937–1938.	1938–1939.	Details.	Figures by detailed account heads. Accounts, 1936-1937.	Budget Estimate, 1937-1938.	Revised Estimate, 1937-1938.	Budget Estimate, 1938-1939.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				RS.	RS.	RS.	RS.
			a. C. CENTRAL JAILS—*cont.*				
2. PAY OF TABLISH-NTS.			VOTED—				
			PERMANENT	2,73,839	2,76,000	2,73,000	2,77,900
	20	20	Jailors 8 (200—350); Deputy Jailors 8 (75—150); Probationary Deputy Jailors 4 (60—70).				
	21	21	Sub-Assistant Surgeons 14 (75—175); Compounders 1 (50), 6 (30—40); Special pay 1 (20), 1 (10), 1 (5), 1 (2).				
	637	637	Warders 14 (40—60), 2 (35—55), 7 (30—40), 1 (28—35), 36 (25—1—30), 18 (24—28), 499 (17—22), 60 (16—21½).				
	39	41	Jail Clerks 2 (55—85), 13 (60—80), 2 (55—70), 22 (35—60); Commercial Accountants 2 (55—70).				
	14	14	Teachers 14 (35—1—50) ..				
			Leave Allowances.				
			TEMPORARY	21,973	20,400	26,400	33,400
	2	2	Annexes—Probationary Deputy Jailors 2 (55), (Salem and Trichinopoly).				
	1	1	Compounder 1 (28), Vizagapatam Central Jail.				
	4	2	Jail Clerks—Annexes 2 (30—55), (Salem and Trichinopoly).				
	116	177	Warders—Vizagapatam Central Jail 1 (24), 22 (16); Vellore Central Jail 4 (24), 18 (16); Trichinopoly Annexes 1 (24), 7 (16); Salem Annexes 3 (24), 33 (16); Rajahmundry 5 (24), 3 (16); Coimbatore 2 (24), 15 (16); Cannanore 4 (24), 2 (16); Bellary 1 (24), 6 (16), 183 J.M. 50 (16).				
	2	2	Binding Maistris 1 (23—33), Coimbatore; Vellore, 1 (19—28).				
			TOTAL—a. C. 2.—VOTED ..	2,95,812	2,96,400	2,99,400	3,11,300
3. ALLOW-CES.			CHARGED—				
			TRAVELLING ALLOWANCES (including cost of passages)	*1,655*	*1,000*	*3,000*	*1,000*
			VOTED—				
			TRAVELLING ALLOWANCES (including cost of passages)	6,676	6,000	9,000	7,000
			OTHER COMPENSATORY	3,325	3,400	3,600	3,900
			House-rent Allowance 1 (40) ..				
			Compensatory Allowance to Sub-Assistant Surgeons for loss of private practice 14 (20).				
			TOTAL—a. C. 3. { *Charged* ..	*1,655*	*1,000*	*3,000*	*1,000*
			TOTAL—a. C. 3. { VOTED ..	10,001	9,400	12,600	10,900

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			a. C. CENTRAL JAILS—*cont.*				
a. C. 4. CONTINGENCIES.			VOTED—				
			RATES AND TAXES	*13,760*	12,800	12,800	12
			TELEPHONE CHARGES	2,230	2,200	2,200	2,
			OTHER CONTINGENCIES INCLUDING SERVICE POSTAGE AND TELEGRAMS	7,352	7,000	7,000	7,
			TRANSPORT OF PRISONERS ..	35,294	30,500	32,000	32,
			LIVESTOCK AND TOOLS AND PLANT.	11,517	8,800	15,000	10,
			OTHER CHARGES	44,759	45,000	45,000	45,
				13,760			
			TOTAL—a. C. 4.—VOTED ..	1,01,152	1,06,300	1,14,000	1,09,(
a. C. 5. PETTY CONSTRUCTION AND REPAIRS.			TOTAL—a. C. 5.—VOTED ..	12,591	15,900	15,900	16,(
a. C. 6. DIETARY CHARGES.			TOTAL—a. C. 6.—VOTED ..	2,85,787	3,08,800	3,00,000	3,20,0
a. C. 7. MEDICAL AND SANITARY.			TOTAL—a. C. 7.—VOTED ..	49,670	45,000	45,000	45,0
a. C. 8. CLOTHING AND BEDDING.			TOTAL—a. C. 8.—VOTED ..	53,442	55,000	55,000	55,0
			TOTAL—a. C. CENTRAL JAILS.	9,29,531	9,29,900	9,38,900	9,67,9
			Charged ..	*84,673*	*51,000*	*54,000*	*57,6(*
			VOTED ..	8,44,858	8,78,900	8,84,900	9,10,3(

...-heads of ...ropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			a. D. DISTRICT AND SPECIAL JAILS.	RS.	RS.	RS.	RS.
...1. PAY OF ...FFICERS.			CHARGED	*1,900*	*1,700*	*900*	*2,100*
			Allowance to Surgeons (I.M.S.) for medical charge 1 (100); Additional charge 1 (75)				
			VOTED	30,712	31,500	31,200	31,500
	5	5	Superintendents 2 (220—850), 2 (400—20—500), 1 (350).				
			Leave Allowances.				
			TOTAL—a. D. 1. *Charged* ..	*1,900*	*1,700*	*900*	*2,100*
			TOTAL—a. D. 1. VOTED ..	30,712	31,500	31,200	31,500
...2. PAY OF ...STABLISH-...ENTS.			VOTED	1,19,009	1,20,800	1,23,300	1,30,300
	13	13	Jailors 3 (200—350); 1 (175—300) Deputy Jailors 7 (75—150), (2 for Secunderabad District Jail); Matron Superintendent 1 (70—130); Assistant Matron 1 (35—1—40).				
	16	16	Sub-Assistant Surgeons 6 (75—175); Lady Sub-Assistant Surgeon 1 (75—175); Compounders 1 (30—40), 1 (28—40); Nursing orderlies 7 (15—½—20); Special Pay, Sub-Assistant Surgeon 1 (20).				
	148	148	Warders 6 (40—60), 3 (35—55) (1 for Secunderabad District Jail), 4 (30—40); 1 (28—35) (1 for the Secunderabad District Jail), 11 (25—30), 2 (24—28), 97 (17—22), 24 (16—21½).				
	13	13	Jail Clerks 4 (60—80), 9 (35—60).				
	24	24	Teachers and Instructors 1 (40—65), 4 (35—60), 2 (35—50), 5 (25—1—50), 1 (23—45), 2 (25—1—40); Band Masters 2 (75—85); Weaving Master 1 (35—1½—50); Agricultural Instructors 2 (40—70); Carpenter-Foreman 1 (46); Master-Tailor 1 (35); Mason-Instructors 2 (35—55).				
			Leave Allowances.				
	66	104	Temporary—Sub-Assistant Surgeons 2 (75—175); Dark room Assistant 1 (30—50); Compounder 1 (30—40); Teachers 2 (25—50), 1 (25—40), 1 (23—45); Tamil Teacher 1 (23); Weaving Masters 1 (35—50), 1 (30—45). Carpenter-Foremen 3 (45—60); Blacksmith-Foreman 1 (45—60); 1 (28—33); Tailor-Instructor 1 (30—35); Clerks 2 (30—55); Binding Maistris 1 (25—30), 1 (19—28); Part time Music Instructors 2 (15); Warder establishment 1 (25—30), 5 (21), 6 (17—22), 8 (16—21½), 31 (16). Rule 183 Jail Manual 30 (16).				
			TOTAL—a. D. 2.—VOTED ..	1,19,009	1,20,800	1,23,300	1,30,300
D. 3. PETTY CONSTRUCTION AND REPAIRS.			TOTAL—a. D. 3.—VOTED ..	8,316	9,600	9,600	9,600

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936-1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			a. D. DISTRICT AND SPECIAL JAILS—*cont.*				
a. D. 4. DIETARY CHARGES.			TOTAL—a. D. 4.—VOTED ..	73,453	81,800	70,000	74,100
a. D. 5. MEDICAL AND SANITARY.			TOTAL—a. D. 5.—VOTED ..	27,686	25,800	26,500	27,000
a. D. 6. CLOTHING AND BEDDING.			TOTAL—a. D. 6.—VOTED ..	11,356	12,000	12,000	12,000
a. D. 7. OTHER CHARGES.			VOTED—				
			RATES AND TAXES	*7,488*	7,200	7,500	7,500
			TRAVELLING ALLOWANCES (including cost of passages)	2,701	2,600	2,700	2,700
			OTHER COMPENSATORY	4,253	4,100	4,100	4,100
			Local Allowances 1 (50), 1 (25), 1 (15), 1 (10) ..				
			House rent allowance 1 (50)				
			Compensatory allowance to Sub-Assistant Surgeons for loss of private practice 9 (20) ; Personal Compensatory Allowance 1 (12).				
			TRANSPORT OF PRISONERS ..	9,644	8,000	9,000	9,000
			TOOLS AND PLANT	17,416	4,000	5,000	4,000
			OTHER CONTINGENCIES INCLUDING SERVICE POSTAGE AND TELEGRAMS	23,826	21,600	23,000	23,300
				7,488			
			TOTAL—a. D. 7.—VOTED ..	57,840	47,500	51,300	50,600
			TOTAL—a. D.—DISTRICT AND SPECIAL JAILS ..	3,37,760	3,30,700	3,24,800	3,37,200
			Charged ..	*9,388*	*1,700*	*900*	*2,100*
			VOTED ..	3,28,372	3,29,000	3,23,900	3,35,100

Sub-heads of appropriation. (1)	Strength. 1937-1938. (2)	Strength. 1938-1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936-1937. (5)	Budget Estimate, 1937-1938. (6)	Revised Estimate, 1937-1938. (7)	Budget Estimate, 1938-1939. (8)
				RS.	RS.	RS.	RS.
			a. E. SUB-JAILS.				
a. E. 1. PAY OF ESTABLISHMENTS AND ALLOWANCES.			VOTED	43,242	43,000	43,000	43,100
			PAY OF ESTABLISHMENTS—				
	10	10	Jailers 1 (60—80), 4 (35—60), 4 (20—35), 1 (20—25).				
	147	150	Warders 5 (25—30), 36 (17—22), 3 (16—21½), 99 (12—18), 7 (12—17).				
			Leave Allowances.				
	15	16	Temporary warders—1 (24), Sub-Jail, Kokkarakulam ; 1 (16—21½), Rule 50-A Sub-Jail Manual 14 (16).				
			ALLOWANCES—				
			ALLOWANCES TO OFFICERS FOR EXECUTIVE CHARGE 3 (25) ..	899	900	900	900
			ALLOWANCES TO SUB-ASSISTANT SURGEONS FOR VISITING SUB-JAILS AND OTHER ALLOWANCES.	1,832	1,800	1,800	1,800
			Other Compensatory—Local Allowances 3 (1-13-0) ; House-rent Allowances 1 (6½), 1 (6), 1 (2-10-0), 1 (2¼), 11 (2), 1 (2½).				
			TOTAL—a. E. 1.—VOTED ..	45,973	45,700	45,700	45,800
a. E. 2. DIETARY CHARGES.			TOTAL—a. E. 2.—VOTED ..	2,02,800	2,21,100	2,15,000	2,30,000
a. E. 3. MEDICAL AND SANITARY.			TOTAL—a. E. 3.—VOTED ..	24,045	25,000	25,000	25,000
a. E. 4. OTHER CHARGES.			VOTED—			200	200
			PETTY CONSTRUCTION AND REPAIRS	2,220	1,700	1,500	1,900
			RATES AND TAXES	*5,934*	5,300	5,800	5,800
			TRANSPORT OF PRISONERS ..	3,596	4,000	4,000	4,000
			CLOTHING AND BEDDING	5,696	5,400	5,400	5,400
			TOOLS AND PLANT	1,717	1,300	1,500	1,500
			OTHER CHARGES (Contingencies) ..	18,058	17,300	18,000	18,000
				5,934			
			TOTAL—a. E. 4. VOTED ..	31,287	35,000	36,400	36,800
				5,934			
			TOTAL—a. E.—SUB-JAILS ..	3,04,105	3,26,800	3,22,100	3,37,600
a. F. CHARGES FOR POLICE CUSTODY.			a. F. CHARGES FOR POLICE CUSTODY—VOTED ..	17,581	19,100	16,600	18,700

SUB-HEADS of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			a. G. CERTIFIED SCHOOLS.	RS.	RS.	RS.	RS.
a. G. 1. PAY OF OFFICERS.			VOTED	16,969	18,000	15,000	17,500
	3	3	Superintendents 2 (400—20—500), 1 (300—20—500).				
			Leave allowances.				
			TOTAL—a. G. 1.—VOTED ..	16,969	18,000	15,000	17,500
a. G. 2. PAY OF ESTABLISHMENTS.			VOTED	37,826	39,600	39,600	40,900
	32	32	Headmaster 1 (50—70) ; Teachers 10 (35—60), 3 (25—50), 2 (23—45), 3 (25—40), 1 (19—28) ; Instructors 8 (35—60), 1 (35—50), 1 (40) ; Band Master 1 (75—85) ; Agricultural Instructor 1 (45—75) ; Special pay 1 (12), 1 (5).				
	2	2	Sub-Assistant Surgeons 2 (75—175).				
	8	8	Clerks (35—60).				
	23	23	Assistant Superintendent 1 (75—150) ; Chief Officer 1 (30—1—40) ; Petty Officers 1 (25—30), 18 (17—22), 2 (16—21½) ; Special pay 1 (3).				
			Leave allowances.				
	20	22	Temporary—Assistant Superintendent and Medical Officer 1 (50) ; Compounder 1 (28—40) ; Urdu Teacher 1 (25—40) ; Tailoring Instructors 1 (35), 1 (28) ; 1 (19—28) ; Carpentry Instructor 1 (19—28) ; Teacher 1 (35) ; Tamil Teachers 3 (23) ; Petty Officers 10 (16) ; Warder peon 1 (12).				
			TOTAL—a. G. 2.—VOTED ..	37,826	39,600	39,600	40,900
a. G. 3. DIETARY CHARGES.			TOTAL—a. G. 3.—VOTED ..	38,532	37,800	40,000	40,000
a. G. 4. OTHER CHARGES.			VOTED—				
			CLOTHING AND BEDDING ..	7,092	5,000	6,500	6,500
			ALLOWANCES	3,882	900	1,500	1,500
			MEDICAL AND SANITARY	6,248	5,200	5,500	5,500
			TOOLS AND PLANT	1,565	1,000	1,500	1,500
			RATES AND TAXES	2,330	2,300	2,300	2,300
			OTHER CHARGES	9,274	12,400	12,400	16,600
				2,330			
			Total—a. G. 4.—VOTED ..	28,061	26,800	29,700	33,900

Sub-heads of appropriation. (1)	Details. (2)	Accounts, 1936–1937. (3)	Budget Estimate, 1937–1938. (4)	Revised Estimate, 1937–1938. (5)	Budget Estimate, 1938–1939. (6)
		RS.	RS.	RS.	RS.
	a. G. Certified Schools—*cont.*				
G. 5. Grants to [p]rivate certified [sc]hools and to[w]ards the estab[li]shment of deten[ti]on homes.	Grants to private schools .. Grants for the establishment of Detention Homes at Madras and Madura	40,617	41,600	49,000	58,600
	Total—a. G. 5.—Voted ..	40,617	41,600	49,000	58,600
	Total—a. G. Certified Schools—Voted ..	*2,330* 1,62,005	1,63,800	1,73,300	1,90,900
	GRAND TOTAL—28. a.—JAILS ..	20,02,484	20,24,300	20,21,000	21,00,700
	Charged ..	*1,90,690*	*1,11,100*	*1,06,600*	*1,13,700*
	Voted ..	18,11,794	19,13,200	19,14,400	19,87,000

28. b.—JAILS AND CONVICT SETTLEMENTS—Jail Manufactures.

A. Quinine ..	Voted—				
	Purchase of Raw Materials ..	4,014	4,100	4,400	4,400
	Other Charges	10,226	10,400	10,200	10,400
	Total—b. A.—Voted ..	14,240	14,500	14,600	14,800
B. Other Manu[f]actures.	Voted—				
	Purchase of Raw Materials ..	2,44,047	2,53,500	2,53,500	2,53,500
	Manufacturing Establishment Charges	38,638	41,300	41,300	43,300
	Total—b. B.—Voted ..	2,82,685	2,94,800	2,94,800	2,96,800
[G]RAND TOTAL—28. b.—JAIL MANUFACTURES—VOTED ..		2,96,925	3,09,300	3,09,400	3,11,600

28. c.—JAILS AND CONVICT SETTLEMENTS—Charges on account of persons confined or detained in Jails outside the Province.

[A]. Charges paya[bl]e to other [Go]vernments and [Ad]ministrations.	Charges payable to the Andaman administration and other Governments on account of the maintenance of Madras prisoners confined elsewhere.	1,734	2,000	900	1,100
	Total—c. A.—Voted ..	1,734	2,000	900	1,100
[GR]AND TOTAL—28. c.—CHARGES ON [A]CCOUNT OF PERSONS CONFINED OR [D]ETAINED IN JAILS OUTSIDE THE [P]ROVINCE—VOTED		1,734	2,000	900	1,100

DEMAND XIII—POLICE.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1938–1939.

DEMAND FOR GRANT (VOTED) .. .. Rs. 1,50,83,400

Total of sums Charged .. .. *Rs. 10,55,400*

29—POLICE.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimat 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Votec
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
29. a. PRESIDENCY POLICE—	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
a. A. SUPERINTENDENCE—								
1. PAY OF OFFICERS ..	*66,664*	26,824	*66,300*	27,500	*64,700*	25,600	*64,700*	27,6
2. PAY OF ESTABLISHMENTS	..	36,252	..	37,000	..	33,200	..	34,0
3. OTHER CHARGES ..	*7,850*	38,939	*8,900*	39,000	*11,100*	40,300	*5,500*	39,0
4. CHARGES RECOVERABLE FROM GOVERNMENTS, DEPARTMENTS, ETC. ..	..	..	..	..	..	..	..	— 1,0
a. B. CITY EXECUTIVE FORCE—								
1. PAY OF ESTABLISHMENTS	..	8,21,725	..	8,53,600	..	8,32,000	..	8,53,6
2. ALLOWANCES AND HONORARIA ..	..	91,876	..	97,000	..	95,200	..	97,0
3. CONTINGENCIES ..	*33,848*	1,32,853	..	1,73,800	..	1,71,800	..	1,66,6
4. CLOTHING, ARMS AND EQUIPMENT ..	..	34,677	..	46,000	..	46,000	..	38,5
a. C. HARBOUR POLICE—								
1. PAY AND ALLOWANCES OF ESTABLISHMENTS ..	..	84,336	..	87,100	..	89,100	..	89,1
2. CONTINGENCIES ..	*1,177*	8,810	..	10,100	..	10,300	..	10,8
a. D. QUARANTINE, CATTLE POUNDS AND HOSPITAL CHARGES—								
1. QUARANTINE—STAFF		8,544	..	7,700	..	7,800	..	7,8
2. CATTLE POUNDS.	..	3,861	..	4,500	..	4,000	..	4,3
3. HOSPITAL CHARGES ..	..	13,996	..	13,600	..	12,400	..	11,5
a. E. CHARGES RECOVERABLE FROM GOVERNMENTS, DEPARTMENTS, ETC.	..	— 4,909	..	— 4,900	..	— 4,900	..	— 4,9
TOTAL—29. a. ..	*1,09,539*	12,97,784	*75,200*	13,92,000	*75,800*	13,62,800	*70,200*	13,73,9

Summary by Minor Heads and Sub-heads of appropriation.

[MIN]OR HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1936-1937. Non-voted. (2)	Accounts, 1936-1937. Voted. (3)	Budget Estimate, 1937-1938. Charged. (4)	Budget Estimate, 1937-1938. Voted. (5)	Revised Estimate, 1937-1938. Charged. (6)	Revised Estimate, 1937-1938. Voted. (7)	Budget Estimate, 1938-1939. Charged. (8)	Budget Estimate, 1938-1939. Voted. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
b. SUPERINTENDENCE—								
b. A. INSPECTOR-GENERAL OF POLICE—								
1. PAY OF OFFICERS.	*48,703*	5,412	*50,900*	5,500	*48,600*	6,000	*46,500*	6,000
2. PAY OF ESTABLISHMENTS ..	..	80,131	..	81,100	..	79,000	..	79,000
3. OTHER CHARGES.	*8,565*	32,245	*2,600*	23,900	*4,000*	31,900	*2,900*	30,700
b. B. DEPUTY INSPECTORS-GENERAL OF POLICE—								
1. PAY OF OFFICERS AND ESTABLISHMENTS ..	*97,649*	8,623	*1,00,200*	9,200	*99,400*	9,000	*1,01,700*	9,700
2. OTHER CHARGES.	*11,578*	10,013	*12,800*	8,300	*16,200*	9,000	*14,200*	8,900
TOTAL—29. b. ..	*1,66,495*	1,36,424	*1,66,500*	1,28,000	*1,68,200*	1,34,900	*1,65,300*	1,34,300
c. DISTRICT EXECUTIVE FORCE—								
c. A. DISTRICT POLICE—								
I. ORDINARY AREAS.								
1. PAY OF OFFICERS.	*3,58,127*	2,59,219	*3,89,800*	2,66,200	*3,82,500*	2,53,700	*3,81,500*	2,26,700
2. PAY OF OFFICE ESTABLISHMENTS.	..	3,88,954	..	3,95,700	..	3,91,000	..	3,95,700
3. PAY OF POLICE FORCE ..	..	74,18,771	..	73,47,400	..	73,50,000	..	73,20,400
4. ALLOWANCES AND HONORARIA ..	*75,021*	20,95,424	*89,400*	20,68,100	*86,500*	20,96,400	*82,600*	20,95,100
5. CONTINGENCIES ..	*21,389*	9,85,008	..	9,96,400	..	10,25,400	..	10,06,300
6. PETTY CONSTRUCTION AND REPAIRS ..	*79,990*	2,82,757	..	3,54,300	..	3,64,400	..	3,64,000
7. CLOTHING, ARMS AND EQUIPMENT.	..	4,86,334	..	4,73,400	..	4,68,000	..	4,74,300
TOTAL—29. c. A. I. ..	*5,34,527*	1,19,16,467	*4,79,200*	1,19,01,500	*4,69,000*	1,19,48,900	*4,64,100*	1,18,82,500

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimat 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
29. c. DISTRICT EXECUTIVE FORCE—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
c. A. DISTRICT POLICE—*cont.*								
II. PARTIALLY EXCLUDED AREAS.								
1. PAY OF OFFICERS.			*7,200*	..	*2,500*	3,500	..	5,5
2. PAY OF POLICE FORCE ..			..	99,300	..	94,000	..	93,3
3. ALLOWANCES AND HONORARIA ..			*700*	35,700	*1,400*	35,400	..	35,4
4. CONTINGENCIES ..			..	7,700	..	11,200	..	11,0
5. PETTY CONSTRUCTION AND REPAIRS ..			..	7,400	..	10,300	..	6,3
6. CLOTHING, ARMS AND EQUIPMENT.			..	4,000	..	4,000	..	4,0
TOTAL—29. c. A. II ..	†	†	*7,900*	1,54,100	*3,900*	1,58,400	..	1,55,5
c. B. OTHER MISCELLANEOUS POLICE ESTABLISHMENTS—								
1. PLAGUE ESTABLISHMENT CHARGES.		5,648	..	5,000		6,000	..	5,6
2. HOSPITAL CHARGES.		27,175	..	26,100		27,700	..	27,0
3. VIZAGAPATAM HARBOUR POLICE ..		12,861	..	12,700		12,800	..	12,8
TOTAL—29. c. B ..		45,684	..	43,800		46,500	..	45,4
c. C. CHARGES PAYABLE OR RECOVERABLE FROM GOVERNMENT, ETC.	..	—41,000	..	—23,200	..	—37,100	..	—20,2
TOTAL—29. c. ..	*5,34,527*	1,19,21,151	*4,87,100*	1,20,76,200	*4,72,900*	1,21,16,700	*4,64,100*	1,20,63,2
29. d. POLICE TRAINING SCHOOLS—								
A. PAY OF OFFICERS ..	*14,195*	10,721	*17,400*	11,200	*17,400*	11,000	*17,400*	11,2
B. PAY OF ESTABLISHMENTS ..	..	87,704	..	87,000	..	88,000	..	88,0
C. OTHER CHARGES ..	*697*	33,123	*1,000*	36,900	*600*	36,500	*4,000*	34,7
TOTAL—29. d. ..	*14,892*	1,31,548	*18,400*	1,35,100	*18,000*	1,35,500	*21,400*	1,33,9
29. e. VILLAGE POLICE—POLICE TALAIYARIS ..	..	8,267	..	8,300	..	8,300	..	8,3
29. f. CRIMINAL INVESTIGATION DEPARTMENT—								
A. PAY OF OFFICERS ..	*40,922*	14,548	*40,500*	15,000	*40,900*	15,100	*39,600*	15,5
B. PAY OF ESTABLISHMENTS	..	1,40,880	..	1,46,000	..	1,38,000	..	1,42,9
C. ALLOWANCES AND HONORARIA ..	*3,300*	45,943	*2,700*	44,400	*3,000*	46,600	*2,600*	46,2
D. OTHER CHARGES ..	*1,480*	55,822	..	55,100	..	56,900	..	57,3
TOTAL—29. f. ..	*45,702*	2,57,193	*43,200*	2,60,500	*43,900*	2,56,600	*42,200*	2,61,9

† Included under 29. C.A.I. District Police—Ordinary areas.

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

OR HEADS and SUB-HEADS of appropriation.	Accounts, 1936-1937.		Budget Estimate, 1937-1938.		Revised Estimate, 1937-1938.		Budget Estimate, 1938-1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
g. RAILWAY POLICE—								
A. PAY OF OFFICERS ..	28,318	..	30,100	..	30,100	..	30,600	..
B. PAY OF ESTABLISHMENTS	..	5,00,449	..	5,07,000	..	5,00,000	..	5,03,700
C. ALLOWANCES AND HONORARIA ..	3,338	1,32,054	3,600	1,30,500	3,700	1,31,100	3,700	1,29,000
D. OTHER CHARGES ..	2,853	1,08,196	..	1,06,900	..	1,12,100	..	1,07,100
TOTAL—29. g. ..	34,509	7,40,699	33,700	7,44,400	33,800	7,43,200	34,300	7,39,800
h. SPECIAL POLICE—								
A. MALABAR POLICE FORCE—								
1. PAY OF OFFICERS ..	33,563	..	32,200	..	18,900	..	30,000	..
2. PAY OF ESTABLISHMENTS	..	2,54,840	..	2,58,200	..	2,55,000	..	2,58,400
3. ALLOWANCES ..	6,142	26,169	4,300	26,500	4,300	28,700	4,300	28,500
4. CONTINGENCIES ..	768	65,250	..	53,500	..	59,400	..	43,500
5. HOSPITAL STAFF ..	..	11,210	..	11,500	..	12,300	..	12,900
6. CHARGES PAYABLE TO GOVERNMENTS, DEPARTMENTS AND OTHERS ..	1,560	4,956	1,200	2,500	700	4,600	1,200	3,200
h. B. EAST COAST SPECIAL POLICE—								
1. PAY OF OFFICERS ..	3,576	..	3,700	..	5,100	900	..	..
2. PAY OF ESTABLISHMENTS	..	15,605	..	19,200	..	30,900	..	..
3. ALLOWANCES ..	737	2,382	600	3,800	1,000	3,400	..	..
4. CONTINGENCIES ..	..	3,397	..	3,300	..	4,300	..	..
5. CLOTHING AND SUPERVISION CHARGES ..	..	3,745	..	1,800	..	3,000	..	..
6. CHARGES RECOVERABLE FROM GOVERNMENTS, DEPARTMENTS AND OTHERS	—4,313	—25,118	—4,300	—28,100	—6,100	—42,500	..	..
TOTAL—29. h. ..	42,033	3,62,436	37,700	3,52,200	23,900	3,60,000	35,500	3,46,500

29—POLICE—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
29. j. TRANSFERS TO THE GENERAL POLICE FUND—								
A. PRESIDENCY POLICE.	..	..	..	2,000	..	..	..	..
B. MUFASSAL ..	..	..	..	41,000	..	..	..	..
TOTAL—29. j. ..	..	..	..	43,000	..	..	..	..
29. k. MISCELLANEOUS—								
A. CONTRIBUTION TO THE BAND OF THE POLICE TRAINING SCHOOL, VELLORE..	..	1,200	..	1,200	..	1,200	..	1,20
29. l. CHARGES IN ENGLAND—								
I.—SECRETARY OF STATE FOR INDIA—								
A. LEAVE SALARIES AND DEPUTATION PAY..	..	..	..	..	*8,200*	..	..	..
B. OTHER CHARGES (OUTFIT ALLOWANCE) ..	*400*	..	*400*	..	*400*	..	*400*	..
II.—HIGH COMMISSIONER FOR INDIA—								
A. LEAVE SALARIES AND DEPUTATION PAY..	*1,52,591*	..	*92,600*	..	*96,400*	1,600	*1,03,400*	..
B. STERLING OVERSEAS PAY	*97,285*	..	*1,18,000*	..	*1,06,800*	..	*1,18,000*	..
C. STORES FOR INDIA..	..	21,196	..	17,600	..	20,800	..	*23,00*
D. OTHER CHARGES (EXPENSES CONNECTED WITH RECRUITMENT, ETC.) ..	*1,282*	..	*600*	..	*690*	..	*600*	..
TOTAL—29. l. ..	*2,51,558*	21,196	*2,11,600*	17,600	*2,12,400*	22,400	*2,22,400*	23,00
29. m. LOSS OR GAIN BY EXCHANGE—								
A. OTHER THAN ON STORES	*— 1,378*	..	..	..	*— 1,100*	..	..	..
B. STORES	..	— 113	..	..	..	— 100	..	..
TOTAL—29. m. ..	*— 1,378*	— 113	..	..	*—1,100*	— 100	..	..
Deduct—**SAVINGS DUE TO THE REVISION OF SCALES OF PAY IN 1938** ..	..	..	..	..	..	..	..	— 2,60
TOTAL—DEMAND XIII —POLICE (ALSO MAJOR HEAD 29) ..	*11,97,877*	1,48,77,785	*10,73,400*	1,51,58,500	*10,47,800*	1,51,41,500	*10,55,400*	1,50,83,40
	1,60,75,662		1,62,31,900		1,61,89,300		1,61,38,800	

Sub-heads of appropriation.	Strength. 1937–1938.	Strength. 1938–1939.	Details.	Accounts, 1936–1937.	Budget Estimate, 1937–1938.	Revised Estimate, 1937–1938.	Budget Estimate, 1938–1939.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			a. A. Superintendence.	RS.	RS.	RS.	RS.
A. 1. Pay of Officers.			Charged	*66,664*	*66,300*	*64,700*	*64,700*
	1	*1*	*Commissioner of Police, D.I.G. (2,150); Special pay (100).*				
	3	*3*	*Deputy Commissioners of Police (I.P.) 1 (1,100), 1 (925), 1 (825), Special pay 3 (100).*				
			Voted	26,824	27,500	25,600	27,600
	4	4	Assistant Commissioners of Police (220—600); Special pay 4 (50).				
			Leave Allowances.				
			Total—a. A. 1. *Charged* ..	*66,664*	*66,300*	*64,700*	*64,700*
			Total—a. A. 1. Voted ..	26,824	27,500	25,600	27,600
A. 2. Pay of Establishments.			Voted	36,252	37,000	33,200	34,000
	37	37	Manager 1 (200—10—250); Cash-keeper 1 (100—7½—115—10/2—125); Clerks 4 (85—125), 5 (65—85), 2 (55—5½—70), 17 (40—65), 3 (30—55); Shroff 1 (30—55); Typists 3 (40—65); Special pay—Typewriting 1 (10).				
	4	4	Attender 1 (23—35); Peons 1 (15—20), 2 (12—17).				
			Leave Allowances.				
	1	1	Temporary—Store Accountant 1 (70—100).				
			Total—a. A. 2.—Voted ..	36,252	37,000	33,200	34,000
A. 3. Other Charges.			Charged—				
			Allowances	*5,546*	*8,900*	*11,100*	*5,500*
			Travelling Allowances (including cost of passages); Conveyance Allowances 1 (150), 3 (100); Fees to Commissioner as member of the Cinema Board.				
			Voted—				
			Allowances and Honoraria ..	5,362	4,500	4,900	4,500
			Conveyance allowances 4 (75) ..				
			House rent allowance 1 (15)				
			Presidency Allowance 3 (6½), 2 (2½).				
			Rates and Taxes ..	*2,304*	2,500	2,500	2,500
			Pay of Menials	1,546	1,600	1,600	1,600
			Electric Current	2,486	2,300	2,400	2,400
			Rents	9,155	9,100	9,400	9,100
			Telephone Charges	6,071	6,200	6,200	6,200
			Service Postage and Telegrams.	4,993	6,000	6,000	6,000
			Other Contingencies	9,326	6,800	7,300	6,700
			Total—a. A. 3. *Charged* ..	*7,850*	*8,900*	*11,100*	*5,500*
			Total—a. A. 3. Voted ..	38,939	39,000	40,300	39,000

29. a.—POLICE—PRESIDENCY POLICE—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			a. A. SUPERINTENDENCE—*cont.*				
a. A. 4. CHARGES RECOVERABLE FROM GOVERNMENTS, DEPARTMENTS, ETC.			VOTED—				
			Charges recoverable from the Government of India for passport work done by the Madras Government	..	..	..	— 1,000
			TOTAL—a. A. 4—VOTED ..	..		..	— 1,000
			TOTAL—a. A. SUPERINTENDENCE	1,76,529	1,78,700	1,74,900	1,69,800
			Charged ..	*74,514*	*75,200*	*75,800*	*70,200*
			VOTED ..	1,02,015	1,03,500	99,100	99,600
			a. B. CITY EXECUTIVE FORCE.				
a. B. 1. PAY OF ESTABLISHMENTS.			VOTED	8,21,725	8,53,600	8,32,000	8,53,600
	88†	88	Inspectors 2 (275), 7 (225), 9 (175); Sub-Inspectors 6 (150), 1 (125), 5 (135), 14 (125), 5 (110), 3 (100), 24 (75), 1 (70), 11 (55); Personal pay—Inspectors 1 (125), 1 (100), 2 (55), 1 (50), 4 (30); Sub-Inspectors 8 (20), 4 (15), 12 (10), 1 (14), 1 (11), 1 (7), 1 (1); Special pay 7 (25), 31 (10); City Special pay 15 (15), 43 (10).				
	42†	42	Sergeants-Major 1 (275), 4 (220); Sergeants 7 (200), 15 (175), 15 (150); Special pay 9 (10) ..				
	2	2	Jamadars 2 (55)				
	235†	235	Head Constables 46 (42), 80 (38), 91 (35), 18 (26); Special pay 21 (5), 23 (3); City Special pay 18 (5½); Lance Naik Allowances 40 (3); Good Conduct Allowances 10 (5); Special pay for Lorry Drivers 2 (5)				
	1,709†	1,709	Constables 52 (30), 112 (29), 224 (28), 206 (27), 108 (26), 171 (25), 259 (24), 18 (23), 45 (17½), 271 (16½), 218 (16), 25 (12); Special pay 46 (3), 247 (2); City Special pay 504 (4); Special pay for Lorry Drivers 5 (5); Traffic Special pay 7 (2); Crime Special pay 4 (3); Naik allowance 31 (3); Lance Naik allowance 24 (1½).				
	23	23	Daffadar 1 (34); Lance Daffadar 1 (30), 2 (26); Sowars 1 (31), 2 (28), 4 (27), 2 (26), 5 (25), 2 (24), 1 (16½), 2 (16); Special Pay, Daffadar and Lance Daffadars 4 (5½); Riding Special pay 7 (2); City Special pay 3 (4).				
	1	1	Photographer (85—125) ..				
	14	14	Fire Brigade Crew—Head Constable 1 (26); Naik 1 (16); Constables 12 (16); City Special pay 1 (5½), 13 (4).				
	8	8	Temporary Staff for Intelligence Section—Sub-Inspectors 4 (55); City Special pay 4 (10); Special pay 4 (10); Head Constables 4 (26); City Special pay 4 (5½); Special pay 4 (5)				
			Carried over ..	8,21,725	8,53,600	8,32,000	8,53,600

† Includes the staff of one Sergeant-Major, three Sub-Inspectors, one head constable and fifty-four constables sanctioned for Traffic Section in 1937–1938 and shown as temporary in the Budget for that year.

[Su]b-heads of [Ap]propriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			a. B. City Executive Force —*cont.*	RS.	RS.	RS.	RS.
			Brought forward ..	8,21,725	8,53,600	8,32,000	8,53,600
B. 1. Pay [o]f Estab[li]shments—[co]nt.			Voted—*cont.*				
	21	21	Temporary staff for Government House, Madras, for 6 months—Head Constables 2 (26); Constables 19 (12); City Special pay 2 (5½), 19 (4)				
			Total—a. B. 1.—Voted ..	8,21,725	8,53,600	8,32,000	8,53,600
[B]. 2. Allow[a]nces and Honoraria.			Voted—				
			Travelling Allowances ..	7,346	6,700	6,700	6,700
			Other Compensatory	78,002	83,800	82,000	83,800
			Conveyance Allowances—Inspectors 17 (25); Sergeant-Major 1 (25); Sub-Inspectors 27 (25), 4 (25), 35 (4); Presidency Allowances—11 (1½), 19 (1½), 547 (1½), 21 (1½) for 6 months; Uniform Allowances—1,987 (0–14–0), 21 (0–14–0) for 6 months; Hill Allowance to Government House Inspector—1 (70) for 6 months; House-rent Allowances—59 (6), 694 (4), 2 (6) for 6 months and 19 (4) for 6 months.				
			Honoraria	6,528	6,500	6,500	6,500
			Total—a. B. 2.—Voted ..	91,876	97,000	95,200	97,000
[B]. 3. Contin[g]encies.			Voted—				
			Rates and Taxes	*33,845*	33,500	34,300	34,300
			Electric Current	3,446	3,100	3,000	3,000
			Rents	23,890	31,800	26,000	31,800
			Telephone Charges	19,340	18,500	19,000	19,000
			Purchase and upkeep of horses	39,531	40,000	43,000	40,000
			Cleaning Charges and Office Expenses	3,160	3,000	5,000	5,000
			Motor Transport	24,617	18,000	18,000	12,500
			Special Rewards and Rewards to Private Individuals	5,234	4,900	4,900	4,900
			Scavenging Charges	4,963	5,100	5,100	5,100
			Other Petty Contingencies ..	8,672	15,900	13,500	11,000
			Total—a. B. 3.—Voted ..	*33,848* 1,32,853	1,73,800	1,71,800	1,66,600
B. 4. Cloth[i]ng, Arms and Equip[m]ent.			Total—a. B. 4.—Voted ..	34,677	46,000	46,000	38,500
			Total—a. B. City Executive Force—Voted ..	*33,848* 10,81,131	11,70,400	11,45,000	11,55,700

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937-1938. (7)	Budget Estimate, 1938–193 (8)
				RS.	RS.	RS.	RS.
			a. C. HARBOUR POLICE.				
a. C. 1. PAY AND ALLOWANCES OF ESTABLISHMENTS.			VOTED—				
			PAY OF ESTABLISHMENTS ..	77,247	80,000	82,000	82,0
	3	3	Inspector 1 (275); Personal pay (50); Sub-Inspectors 2 (126).				
	13	13	Sergeants 2 (200), 4 (175), 7 (150)				
	23	23	Head Constables 5 (42), 6 (38), 11 (35), 1 (26); City Special pay 1 (5½).				
	131	131	Constables 3 (30), 14 (29), 19 (28), 22 (27), 1 (26), 7 (25), 14 (24), 3 (23), 4 (22), 4 (17½), 4 (16½), 36 (16), City Special pay 44 (4).				
	16	16	Boat Crew Establishment—Drivers 1 (40—1—45), 1 (35—1—40); Serangs 2 (25—35); Tindals 2 (20—25); Lascars 2 (17½—22); Boatmen 8 (17½—22)				
			ALLOWANCES	7,089	7,100	7,100	7,10
			Other Compensatory Allowances—Conveyance Allowance 1 (25); Presidency Allowance 45 (1½); Uniform Allowances 154 (0-14-0); House-rent Allowances for Head Constables and Constables 22 (6), 123 (4) ..				
			TOTAL—a. C. 1.—VOTED ..	84,336	87,100	89,100	89,100
a. C. 2. CONTINGENCIES.			VOTED—				
			RENTS	3,832	4,000	4,200	4,20
			RATES AND TAXES	*1,177*	1,100	1,100	1,10
			OTHER PETTY CONTINGENCIES ..	4,978	5,000	5,000	5.50
			(Clothing and equipment, Rents, etc.)				
				1,177			
			TOTAL—a. C. 2.—VOTED ..	8,810	10,100	10,300	10,800
				1,177			
			TOTAL—a. C.—HARBOUR POLICE—VOTED ..	93,146	97,200	99,400	99,900

Sub-heads of appropriation.	Strength. 1937–1938.	Strength. 1938–1939.	Details.	Accounts, 1936–1937.	Budget Estimate, 1937–1938.	Revised Estimate, 1937–1938.	Budget Estimate, 1938–1939.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				RS.	RS.	RS.	RS.
			a. D. QUARANTINE, CATTLE-POUNDS AND HOSPITAL CHARGES.				
a. D. 1. QUARANTINE STAFF.			VOTED— PAY OF ESTABLISHMENTS ..	7,303	6,400	6,400	6,400
	18	18	Sub-Inspector 1 (55); Head Constables 3 (35); Constables 3 (30), 1 (28), 3 (27), 1 (25), 5 (22), 1 (16½); City Special pay 1 (10), 1 (4)				
			ALLOWANCES AND CONTINGENCIES.	1,241	1,300	1,400	1,400
			Other Compensatory Allowances —Uniform Allowances 17 (0-14-0); House-rent Allowances to Head Constables and Constables 3 (6), 14 (4); Presidency Allowance 1 (1½); Rent 1 (30)				
			TOTAL—a. D. 1.—VOTED ..	8,544	7,700	7,800	7,800
a. D. 2. CATTLE-POUNDS.			VOTED	3,861	4,500	4,000	4,300
			Feeding and Other Charges.				
			TOTAL—a. D. 2.—VOTED ..	3,861	4,500	4,000	4,300
a. D. 3. HOSPITAL CHARGES.			VOTED— PAY OF OFFICERS	8,400	8,400	6,600	6,300
	1	1	Surgeon (450—75/2—600)				
			PAY OF ESTABLISHMENTS ..	2,833	2,400	3,000	2,400
	3	3	Sub-Assistant Surgeon 1 (75—175); Compounder 1 (30—40); Clerk 1 (40—65) ..				
	1	1	Peon (12—17)				
			ALLOWANCES	1,482	1,400	1,400	1,400
			Conveyance Allowances 1 (75), 1 (25); House Allowance 1 (15).				
			Personal Compensatory allowance 1 (5)				
			Presidency Allowance 1 (2½) ..				
			CONTINGENCIES	1,281	1,400	1,400	1,400
			TOTAL—a. D. 3.—VOTED ..	13,996	13,600	12,400	11,500
			TOTAL—a. D.—QUARANTINE, CATTLE-POUNDS AND HOSPITAL CHARGES—VOTED ..	26,401	25,800	24,200	23,600
a. E. CHARGES RECOVERABLE FROM GOVERNMENT, DEPARTMENTS, ETC.			VOTED— Charges recoverable from the Central Government	— 4,909	— 4,900	— 4,900	— 4,900
			TOTAL—a. E. CHARGES RECOVERABLE, ETC.—VOTED ..	— 4,909	— 4,900	— 4,900	— 4,900
GRAND TOTAL—29. a.—PRESIDENCY POLICE ..				14,07,323	14,67,200	14,38,600	14,44,100
			Charged ..	*1,09,539*	*75,200*	*75,800*	*70,200*
			VOTED ..	12,97,784	13,92,000	13,62,800	13,73,900

29. b.—POLICE—SUPERINTENDENCE.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			b. A. INSPECTOR-GENERAL OF POLICE.				
b. A. 1. PAY OF OFFICERS.			CHARGED	*48,703*	*50,900*	*48,600*	*46,500*
	2	2	*Inspector-General 1 (2,500—125—3,000); Assistant Inspector-General (D.S.P.)—1 (1,050); Special pay 1 (200).*				
			VOTED	5,412	5,500	6,000	6,000
	1	1	Deputy Superintendent (500) ..				
			Total—b. A. 1. *Charged* ..	*48,703*	*50,900*	*48,600*	*46,500*
			Total—b. A. 1. VOTED ..	5,412	5,500	6,000	6,000
b. A. 2. PAY OF ESTABLISHMENTS.			VOTED	80,131	81,100	79,000	79,000
	1	1	Charge Sergeant Storekeeper 1 (210); Special pay 1 (25)				
	8	8	Superintendents 2 (200—250), 6 (125—175)				
	50	50	Clerks 16 (65—125), 11 (55—100), 17 (40—80), 4 (37—70); Typists 1 (40—80), 1 (37—70); Special pay—Shorthand 1 (25), Typewriting 1 (10)				
	4	4	Muchis and Attenders 1 (23—35), 1 (20—25); Peons 2 (15—20) ..				
	19	19	Office Guards and Messengers—Head Constables 2 (32); Constables 5 (27), 5 (25), 5 (23), 1 (16½), 1 (16); Special pay 2 (4).				
			Leave Allowances				
			Temporary Establishments ..				
			TOTAL—b. A. 2.—VOTED ..	80,131	81,100	79,000	79,000
b. A. 3. OTHER CHARGES.			CHARGED—				
			ALLOWANCES	*7,237*	*2,600*	*4,000*	*2,900*
			VOTED—				
			ALLOWANCES	1,964	2,100	2,200	2,100
			Travelling Allowances; Other Compensatory Allowances—Uniform Allowances 19 (As. 14). Presidency Allowance 2 (1–8–0).				
			Personal compensatory allowance 2 (1)				
			PAY OF MENIALS	1,804	1,800	1,800	1,800
			ELECTRIC CURRENT AND TELEPHONE CHARGES	2,058	1,900	1,800	1,800
			SERVICE POSTAGE AND TELEGRAMS.	5,493	4,800	10,000	10,000
			OTHER CONTINGENCIES	{ * *1,328* 18,381 }	9,600	11,500	10,800
			Carried over .. *Charged* ..	*8,565*	*2,600*	*4,000*	*2,900*
			Carried over .. VOTED ..	29,700	20,200	27,300	26,500

* Rates and Taxes.

[Sub]-heads of [app]ropriation.	Strength. 1937–1938.	Strength. 1938–1939.	Details.	Accounts, 1936–1937.	Budget Estimate, 1937–1938.	Revised Estimate, 1937–1938.	Budget Estimate, 1938–1939.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			b. A. INSPECTOR-GENERAL OF POLICE—*cont.*	RS.	RS.	RS.	RS.
			Brought forward — *Charged* ..	*8,565*	*2,600*	*4,000*	*2,900*
			Brought forward — VOTED ..	29,700	20,200	27,300	26,500
[A]. 3. OTHER [CH]ARGES—[co]nt.			VOTED—				
			CUSTOMS DUTY	2,545	3,700	4,600	4,200
			TOTAL—b. A. 3. — *Charged* ..	*8,565*	*2,600*	*4,000*	*2,900*
			TOTAL—b. A. 3. — VOTED ..	32,245	23,900	31,900	30,700
			TOTAL—b. A.—INSPECTOR-GENERAL OF POLICE ..	1,75,056	1,64,000	1,69,500	1,65,100
			Charged	*57,268*	*53,500*	*52,600*	*49,400*
			VOTED ..	1,17,788	1,10,500	1,16,900	1,15,700
			b. B. DEPUTY INSPECTORS-GENERAL OF POLICE.				
[b.] B. 1. PAY [O]F OFFICERS [A]ND ESTAB[L]ISHMENTS.			CHARGED	*97,649*	*1,00,200*	*99,400*	*1,01,700*
	4	*4*	*Deputy Inspectors-General 3 (2,150), 1 (2,100)*				
			VOTED	8,623	9,200	9,000	9,700
	8	8	Head Clerks 4 (80—120); Clerks 4 (35—60); Special pay 4 (25).				
	4	4	Peons 2 (12—18), 2 (12—17) ..				
			Leave Allowances				
			TOTAL—b. B. 1. — *Charged* ..	*97,649*	*1,00,200*	*99,400*	*1,01,700*
			TOTAL—b. B. 1. — VOTED ..	8,623	9,200	9,000	9,700
[b.] B. 2. OTHER [C]HARGES.			CHARGED—				
			ALLOWANCES	*11,578*	*12,800*	*16,200*	*14,200*
			VOTED— ALLOWANCES .. .. .. Travelling allowances.	1,077	1,200	1,200	1,200
			SERVICE POSTAGE AND TELEGRAMS.	3,249	3,300	3,300	3,300
			OTHER CONTINGENCIES ..	5,687	3,800	4,500	4,400
			TOTAL—b. B. 2. — *Charged* ..	*11,578*	*12,800*	*16,200*	*14,200*
			TOTAL—b. B. 2. — VOTED ..	10,013	8,300	9,000	8,900
			TOTAL—b. B. DEPUTY INSPECTORS-GENERAL OF POLICE ..	1,27,863	1,30,500	1,33,600	1,34,500
			Charged ..	*1,09,227*	*1,13,000*	*1,15,600*	*1,15,900*
			VOTED ..	18,636	17,500	18,000	18,600
GRAND TOTAL—29. b.—SUPERINTENDENCE ..				3,02,919	2,94,500	3,03,100	2,99,600
			Charged ..	*1,66,495*	*1,66,500*	*1,68,200*	*1,65,300*
			VOTED ..	1,36,424	1,28,000	1,34,900	1,34,300

SUB-HEADS of appropriation.	Strength. 1937–1938.	Strength. 1938–1939.	Details.	Figures by detailed account heads. Accounts, 1936–1937.	Budget Estimate, 1937–1938.	Revised Estimate, 1937–1938.	Budget Estimate, 1938–1939
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			C. A. DISTRICT POLICE— I. ORDINARY AREAS.	RS.	RS.	RS.	RS.
C. A. I. 1. PAY OF OFFICERS.			CHARGED	*3,58,127*	*3,89,800*	*3,82,500*	*3,81,50*
	24	*22* [*24*]	*District Superintendents, I.P.S. (650—1,450); Special pay 2 (50); Rupee Overseas pay 1 (300).*				
	30	*26* [*30*]	*Assistant District Superintendents, I.P.S. (350—700); Rupee Overseas pay 2 (125), 3 (100)* ..				
			VOTED	2,59,219	2,66,200	2,53,700	2,26,70
	34	31	Deputy Superintendents, M.P.S. 21 (250—800), 10 (220—600) ..				
	3	3	Temporary—District Superintendent of Police 1 (975); Deputy Superintendents 1 (480), 1 (460).				
			TOTAL—C. A. I. 1. *Charged* ..	*3,58,127*	*3,89,800*	*3,82,500*	*3,81,50*
			TOTAL—C. A. I. 1. VOTED ..	2,59,219	2,66,200	2,53,700	2,26,70
C. A. I. 2. PAY OF OFFICE ESTABLISHMENTS.			VOTED	3,88,954	3,95,700	3,91,000	3,95,70
	504	504	Managers 24 (125—7½—200); Personal pay 1 (10); Accountants 32 (80—120), 5 (70—100); Clerks 29 (60—80), 20 (55—70), 332 (35—60), 14 (30—55); Typists 37 (35—60); 8 (30—55), 3 (20—35); Special pay—Typewriting 5 (10); Shorthand allowance to Reader clerks 19 (25), 5 (15)				
	27	27	Peons 25 (12—18), 2 (12—17) ..				
			Leave Allowances				
	8	8	Temporary Clerks 1 (30—55), 7 (30—55) for 5 months ..				
			TOTAL—C. A. I. 2.—VOTED ..	3,88,954	3,95,700	3,91,000	3,95,70
C. A. I. 3. PAY OF POLICE FORCE.			VOTED	74,18,771	73,47,400	73,50,000	73,20,4
			Permanent—				
	207	207	Inspectors 21 (275), 106 (225), 80 (175); Special pay 2 (54) ..				
	13	13	Sergeants-Major 1 (275), 12 (220); Personal pay 2 (15), 1 (5) ..				
	110	110	Sergeants 21 (200), 43 (175), 46 (150); Special pay 13 (10) ..				
	1,217	1,216	Sub-Inspectors 124 (125), 185 (110), 272 (100), 34 (85), 313 (75), 102 (70), 146 (60), 40 (55); Special pay 4 (75), 31 (50), 12 (22½)				
	37	37	Havildars-Major 37 (45); Personal pay 1 (3)				
	2,404	2,414	Head Constables 484 (35), 846 (30), 887 (27), 197 (26); Special pay 27 (5), 6 (3), 53 (2); Special pay, motor lorry drivers 2 (15), 26 (5); Personal pay 2 (10), 2 (7), 12 (2½), 9 (1½); City special pay 1 (5½) for six months				
			Carried over ..	74,18,771	73,47,400	73,50,000	73,20,4

…-heads of …ropriation.	Strength. 1937-1938.	Strength. 1938-1939.	Details.	Figures by detailed account heads. Accounts, 1936–1937.	Budget Estimate, 1937–1938.	Revised Estimate, 1937–1938.	Budget Estimate, 1938–1939.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			c. A. DISTRICT POLICE—I. ORDINARY AREAS—*cont.*	RS.	RS.	RS.	RS.
			Brought forward ..	74,18,771	73,47,400	73,50,000	73,20,400
…I. 3. PAY …F POLICE …RCE—*cont.*	18558	18596	VOTED—*cont.* Permanent—*cont.* Constables 5,921 (22), 1,981 (20), 3,249 (18), 2,250 (17), 1,709 (21½), 276 (19½), 957 (17½), 1,221 (16½), 1,025 (16), 6 (14½), 1 (14); Special pay 1,207 (3), 400 (2); 252 (1½); Special pay, Motor lorry drivers 2 (5). Lorry cleaners 26 (2); Personal pay 18 (3), 85 (1½); Malabar wireless signalling 3 (5); City Special pay 14 (4) for six months ..				
	12	12	Temporary— Inspectors 2 (175); Sergeants 5 (150); Sub-Inspectors 1 (125), 4 (60)				
	45	45	Head Constables 28 (27), 16 (26); 1 (26) for 9 months, Special pay 2 (5)				
	214	193	Constables 84 (17), 105 (16); Special pay 8 (3); Motor Launch Staff—Serang 1 (25); Driver 1 (30); Lascars 2 (15) ..				
			TOTAL—c. A. I. 3.—VOTED ..	74,18,771	73,47,400	73,50,000	73,20,400
…I. 4. ALLO…ANCES AND …ONORARIA.			CHARGED— *TRAVELLING ALLOWANCES*	*62,154*	*66,300*	*64,300*	*64,300*
			GRANTS FOR UNIFORM AND HORSE AND SADDLERY	*2,200*	*7,600*	*7,200*	*4,200*
			COST OF PASSAGES	*10,667*	*15,500*	*15,000*	*14,100*
			VOTED— TRAVELLING ALLOWANCES (including cost of passages)	17,98,199	17,67,300	17,96,500	17,96,500
			OTHER COMPENSATORY ALLOWANCES .. .. .. Conveyance Allowances—Deputy Superintendents of Police 2 (75); Inspectors 25 (25); Sergeants-Major 2 (25), 11 (4) and Sergeants 39 (4); Sub-Inspectors 114 (4); Head Constables 8 (4); Local Allowances—Office Establishment 1 (22½), 1 (18), 2 (13½), 7 (9), 4 (1-13-0); Inspectors, Sub-Inspectors and Sergeants 2 (22½), 4 (22½), 14 (13½), 1 (13-2-0), 2 (9), 1 (8-12-0); Havildar Major 1 (2-10-0); Head constables 38 (4½), 10 (2-11-0), 5 (2-10-0), 2 (4½) for 6 months; Presidency allowance 1 (1½) for 6 months; Constables 262 (2-11-0), 49 (2-10-0), 16 (1-13-0), 28 (2-11-0) for 6 months; Presidency allowance 14 (1½) for 6 months; Uniform Allowances—Permanent 21,047 (14 As.); Temporary 233 (14 As.); Uniform grant, Sub-Inspectors 52 (50), Head-constables 26 (50)	2,48,003	2,51,900	2,50,900	2,49,700
			HONORARIA .. .. .. Rewards to Police Officers and fees to the Examiner of Questioned Documents.	48,737	48,600	48,600	48,600
			PAYMENTS ON ACCOUNT OF MEDICAL TREATMENT OF GOVERNMENT SERVANTS	485	300	400	300
			TOTAL—c. A. I. 4. *Charged* ..	*75,021*	*89,400*	*86,500*	*82,600*
			TOTAL—c. A. I. 4. VOTED ..	20,95,424	20,68,100	20,96,400	20,95,100

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			c. A. District Police—I. Ordinary Areas—*cont.*	RS.	RS.	RS.	RS.
c. A. I. 5. Contingencies.			Voted—				
			Rents	2,95,500	2,95,700	2,94,000	2,94,700
			Rates and Taxes	*21,389*	20,100	20,100	20,800
			Telephone Charges	32,247	33,200	35,200	35,800
			Books and Periodicals ..	1,903	4,600	4,900	1,900
			Service Postage and Telegrams.	2,86,957	2,93,800	2,85,000	2,85,000
			Tour Charges	17,607	18,900	17,600	17,600
			Office Expenses ..	52,222	48,000	50,600	50,600
			Cleaning Charges	22,303	21,600	22,600	22,600
			Purchase and Repair of Furniture	22,383	22,000	24,000	21,000
			Water-supply Charges ..	15,872	16,300	15,800	13,900
			Scavenging Charges	23,751	23,800	24,600	24,800
			Elephant Charges	522	..	..	..
			Police Sports	14,093	10,700	10,700	10,700
			Transport Charges (Boats, Bicycles and Motor Lorries).	50,740	47,700	65,000	61,400
			Other Charges (Photograph charges, Packing and carriage of clothing, feeding charges of Police, King's Police Medal allowances, etc.)	73,740	63,000	75,000	65,600
			Rewards	53,944	55,000	55,000	53,000
			Other Petty Contingencies ..	21,224	22,000	25,300	26,900
				21,389			
			Total—c. A. I. 5.—Voted ..	9,85,008	9,96,400	10,25,400	10,06,300
				* *79,990*			
c. A. I. 6. Petty Construction and Repairs.			Total—c. A. I. 6.—Voted ..	2,82,757	3,54,300	3,64,400	3,64,000
c. A. I. 7. Clothing, Arms and Equipment.			Total—c. A. I. 7.—Voted ..	4,86,334	4,73,400	4,68,000	4,74,300
			Total—c. A. I.—District Police—Ordinary Areas ..	1,24,50,994	1,23,80,700	1,24,17,900	1,23,46,600
			Charged ..	*5,34,527*	*4,79,200*	*4,69,000*	*4,64,100*
			Voted ..	1,19,16,467	1,19,01,500	1,19,48,900	1,18,82,500

* Rates and Taxes.

B-HEADS of propriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			c. A. DISTRICT POLICE—II. PARTIALLY EXCLUDED AREAS.	RS.	RS.	RS.	RS.
II. 1. PAY OFFICERS.			CHARGED		*7,200*	*2,500*	..
			VOTED			3,500	5,500
	1	1	Deputy Superintendent, M.P.S. (250—700); Special pay 1 (67½).				
			TOTAL—c. A. II. 1. .. *Charged* ..		*7,200*	*2,500*	..
			TOTAL—c. A. II. 1. .. VOTED ..	†	..	3,500	5,500
II. 2. PAY POLICE ORCE.			VOTED—				
			Permanent		99,300	94,000	93,300
	4	4	Inspectors 4 (175) ..				
			Special pay 4 (54)				
	20	21	Sub-Inspectors 4 (100), 3 (75), 1 (60), 13 (55); Special pay 21 (22½)				
	26	26	Head Constables 3 (35); 3 (30), 20 (26); Special pay 26 (5)				
	198	198	Constables 60 (21½), 16 (19½), 99 (17½), 17 (16½), 6 (16); Special pay 20 (3), 198 (3) ..				
			TOTAL—c. A. II. 2.—VOTED ..	†	99,300	94,000	93,300
. II. 3. ALOWANCES ND HONOARIA.			CHARGED		*700*	*1,400*	..
			TRAVELLING ALLOWANCES ..				
			VOTED—				
			TRAVELLING ALLOWANCES ..		33,100	33,100	33,100
			OTHER COMPENSATORY ALLOWANCES		2,200	1,900	1,900
			Uniform Allowances—Permanent 224 (14 As.)				
			HONORARIA		400	400	400
			Rewards to Police Officers and fees to the Examiner of Questioned Documents.				
			TOTAL—c. A. II. 3. .. *Charged* ..		*700*	*1,400*	..
			TOTAL—c. A. II. 3. .. VOTED ..	†	35,700	35,400	35,400

† Included under 29 c. A.I. District Police—Ordinary Areas.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate 1938–193[9] (8)
			c. A. District Police—II. Partially Excluded Areas—*cont.*	RS.	RS.	RS.	RS.
c. A. II. 4. Contingencies.			Voted—				
			Rents		1,700	1,900	1,90
			Service Postage and Telegrams ..		1,200	1,900	1,90
			Tour Charges		800	1,000	1,00
			Office Expenses		600	600	60
			Cleaning Charges		400	400	40
			Purchase and Repair of Furniture		100	300	30
			Water-supply Charges		200	200	20
			Scavenging Charges		200	300	30
			Elephant Charges		500	500	70
			Transport Charges (Boats, Bicycles and Motor Lorries) ..		500	300	30
			Other Charges (Photograph charges, Packing and carriage of clothing, feeding charges of Police, King's Police Medal allowances, etc.)		800	3,000	2,60
			Rewards		600	700	70
			Other Petty Contingencies ..		100	100	10
			Total—c. A. II. 4.—Voted ..	†	7,700	11,200	11,00
c. A. II. 5. Petty Construction and Repairs.			Total—c. A. II. 5.—Voted ..	†	7,400	10,300	6,30
c. A. II. 6. Clothing, Arms and Equipment.			Total—c. A. II. 6.—Voted	†	4,000	4,000	4,00
			Total—c. A. II. District Police—Partially Excluded Areas ..	†	1,62,000	1,62,300	1,55,50
			Charged ..	†	*7,900*	*3,900*	..
			Voted ..		1,54,100	1,58,400	1,55,50
			Total—C. A. District Police.	1,24,50,994	1,25,42,700	1,25,80,200	1,25,02,1
			Charged ..	*5,34,527*	*4,87,100*	*4,72,900*	*4,64,10*
			Voted ..	1,19,16,467	1,20,55,600	1,21,07,300	1,20,38,0

† Included under 29 c. A-I. District Police—Ordinary Areas.

-heads of appropriation. (1)	Strength. 1937–1938. (2)	1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			c. B. OTHER MISCELLANEOUS POLICE ESTABLISHMENTS.				
1. [P]LAGUE ES[TA]BLISH[ME]NT CHAR[GE]S.			VOTED	5,648	5,000	6,000	5,600
			Temporary Head Constables and Constables				
			TOTAL—c. B. 1.—VOTED ..	5,648	5,000	6,000	5,600
2. HOS[PIT]AL [CH]ARGES.			VOTED—				
			PAY OF ESTABLISHMENTS ..	12,875	12,700	12,900	12,700
	4	4	Sub-Assistant Surgeons 4 (75—200) ..				
	4	4	Compounders 4 (30—40) ..				
	4	4	Nursing Orderlies 4 (12—18) ..				
	4	4	Totis 4 (12), Bonus 2 (2) ..				
	4	2	Temporary— Sub-Assistant Surgeons, Sivakasi, 1 (165); Nursing Orderly 1 (14) ..				
			ALLOWANCES	708	600	1,000	1,000
			CONTINGENCIES	13,592	12,800	13,800	13,300
			TOTAL—c. B. 2.—VOTED ..	27,175	26,100	27,700	27,000
3. [VI]ZAGA[PA]TAM [H]ARBOUR [PO]LICE.			I. REGULAR POLICE STAFF.				
			VOTED—				
			PAY OF ESTABLISHMENTS ..	7,842	7,800	7,800	7,800
	26	26	Sub-Inspector 1 (125), Head Constables 1 (30), 3 (26); Constables 12 (21½), 2 (19½), 6 (17½), 1 (16).				
			ALLOWANCES AND CONTINGENCIES.	2,273	2,000	2,200	2,200
			Conveyance Allowance 1 (4), Uniform Allowances 25 (0–14–0).				
			II. BOAT CREW.				
	6	6	Serangs 2 (15); Lascars 4 (12); Upkeep of the jolly boat	986	1,000	1,000	1,000
			III. QUARANTINE STAFF.				
	8	8	Constables 8 (16), Uniform Allowances 8 (0–14–0)	1,760	1,900	1,800	1,800
			TOTAL—c. B. 3.—VOTED ..	12,861	12,700	12,800	12,800
			TOTAL—c. B.—OTHER MISCELLANEOUS POLICE ESTABLISHMENTS—VOTED ..	45,684	43,800	46,500	45,400

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–193 (8)
			c. C. Charges payable or recoverable.	RS.	RS.	RS.	RS.
c. C. Charges payable to or recoverable from Governments, Departments and others.			Voted—				
			Charges payable on account of medical treatment of police ..	584	600	700	7
			Charges recoverable from the Central Government	— 41,584	— 23,800	—37,800	— 20,9
			Total—c. C. Charges payable or recoverable—Voted	— 41,000	— 23,200	—37,100	—20,20
GRAND TOTAL—29. c.—DISTRICT EXECUTIVE FORCE ..				1,24,55,678	1,25,63,300	1,25,89,600	1,25,27,3
			Charged ..	*5,34,527*	*4,87,100*	*4,72,900*	*4,64,10*
			Voted ..	1,19,21,151	1,20,76,200	1,21,16,700	1,20,63,2

29. d.—POLICE—Police Training Schools.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–193 (8)
d. A. Pay of Officers.			*Charged*	*14,195*	*17,400*	*17,400*	*17,4*
	1	*1*	*Principal 1 (1,350), Special pay 1 (100).*				
			Voted	10,721	11,200	11,000	11,2
	2	2	Principals 1 (500), 1 (420) ..				
			Total—d. A. { *Charged* ..	*14,195*	*17,400*	*17,400*	*17,40*
			Voted ..	10,721	11,200	11,000	11,2
d. B. Pay of Establishments.			Voted	87,704	87,000	88,000	88,0
			Permanent—				
	9 [10]	9 [10]	Inspectors 1 (275), 4 (225), 2 (175); Special pay 2 (50); Sub-Inspector 1 (75); Sergeants 1 (200), 1 (150); Special pay Charge Sergeant 1 (10) ..				
	23	23	Head Constables 5 (35), 3 (30), 1 (27), 3 (26); Constables 1 (22), 6 (20), 2 (18), 2 (16)				
	3	3	Instructor in Plan-drawing 1 (100—2½—125); Munshi for Probationers 1 (60—3—75); Riding Instructor 1 (40—2—50).				
	4	4	Clerks 1 (70—100), 1 (35—60); Typist 1 (35—60); Librarian 1 (20—1—35)				
	6	6	Bugler 1 (17—22); Bellows-boy 1 (16—21½); Peons 4 (12—18).				
			Carried over ..	87,704	87,000	88,000	88,0

...b-heads of ...propriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			Brought forward ..	87,704	87,000	88,000	88,000
...B. Pay of ...stablish-...ents—*cont.*			Voted—*cont.*				
			Temporary—				
	33	33	Inspectors 3 (225); Sergeants-Major 2 (275); Sub-Inspectors 15 (125), 3 (110), 1 (100), 2 (75), 3 (60); Sergeants 1 (200), 3 (150); Special pay 1 (10)				
	28	28	Head Constables (Assistant Drill Instructors) 10 (35), 6 (30), 3 (27), 8 (26), 1 (24)				
	22	25	Clerks 3 (35—60); Peons 14 (12—18); Buglers 3 (17—22), 3 (16—21½); Bellows-boys 1 (17—22), 1 (16—21½) ..				
			Total—d. B.—Voted ..	87,704	87,000	88,000	88,000
C. Other ...harges.			Charged—				
			Travelling Allowances and Cost of Passages	*241*	*1,000*	*600*	*4,000*
			Voted—				
			Allowances and Honoraria ..	3,078	2,500	3,400	3,400
			Pay of Menials ..	2,992	3,600	3,100	3,100
			Rents	2,592	3,000	3,000	3,000
			Office Expenses	3,469	3,800	3,800	3,800
			Cleaning Charges	5,724	5,900	5,900	5,900
			Purchase and Upkeep of Horses.	5,294	7,500	7,000	5,200
			Other Petty Contingencies ..	* *456* 9,974	10,600	10,300	10,300
			Total—d. C. { *Charged* ..	*697*	*1,000*	*600*	*000*
			Total—d. C. { Voted ..	33,123	36,900	36,500	34,700
Grand Total—29. d.—Police Training Schools ..				1,46,440	1,53,500	1,53,500	1,55,300
			Charged ..	*14,892*	*18,400*	*18,000*	*21,400*
			Voted ..	1,31,548	1,35,100	1,35,500	1,33,900

* Rates and Taxes.

29. e.—POLICE—Village Police.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
e. Police Talaiyaris.			Voted— Pay and Allowances	RS. 8,267	RS. 8,300	RS. 8,300	RS. 8,300
	77	77	Establishments—Police Talaiyaris 77 (9), Travelling Allowances ..				
GRAND TOTAL—29. e.—VILLAGE POLICE—VOTED ..				8,267	8,300	8,300	8,300

29. f.—POLICE—Criminal Investigation Department.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
f. A. Pay of Officers.			Charged	*40,922*	*40,500*	*40,900*	*39,600*
	1	*1*	*Deputy Inspector-General of Police (2,050) .. .. ..*				
	1	*1*	*Superintendent of Police, Special Branch (650—1,450); Special pay 1 (200) .. ..*				
			Voted	14,548	15,000	15,100	15,500
	2	2	Deputy Superintendents of Police 1 (580), 1 (500); Special pay 2 (75), Personal pay 2 (25)..				
			Total—f. A. *Charged* ..	*40,922*	*40,500*	*40,900*	*39,600*
			Total—f. A. Voted ..	14,548	15,000	15,100	15,500
f. B. Pay of Establishments.			Voted	1,40,880	1,46,000	1,38,000	1,42,900
			Permanent—				
	26 [27]	26 [27]	Manager 1 (250—400); Personal pay 1 (35); Manager 1 (125—200); Photographer 1 (150—175); Clerks 9 (100—200), Personal pay 3 (15); 1 (85—125), 1 (65—85), 4 (55—70), 4 (40—65), 5 (30—55); Special pay, Shorthand 1 (15).				
	25	25	Manager 1 (100—175); Clerks 10 (40—125), 10 (40—65); Testers 3 (65—3—125), 1 (60—6/2—120)				
	2	2	Attenders 1 (23—35), 1 (19—30).				
			Executive staff—				
	35	35	Inspectors 2 (275), 4 (225), 7 (175); Sub-Inspectors 1 (135), 2 (125), 5 (100), 13 (75), 1 (70); Special pay 13 (25), 22 (10); City Special pay 7 (15), 19 (10); Personal pay 6 (75), 1 (45), 1 (20) ..				
	35	35	Head Constables 3 (42), 4 (38), 1 (30), 7 (27), 3 (26); C.I.D. Special pay 18 (5), City Special pay 7 (5½); Personal pay 10 (2); Orderlies 17 (22—27).				
			Leave Allowances				
			Temporary—				
	1	1	Sub-Inspector 1 (80); Special pay 1 (40)				
	1	1	Clerk 1 (30—55)				
	3	3	Constables 3 (17—22); Special pay C.I.D. 3 (3)				
			Total—f. B.—Voted ..	1,40,880	1,46,000	1,38,000	1,42,900

...b-heads of ...propriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
... Allow...ces and ...noraria.			Charged—				
			Travelling Allowances (including cost of passage)	*3,300*	*2,700*	*3,000*	*2,600*
			Voted—				
			Travelling Allowances ..	41,380	40,000	40,000	40,000
			Compensatory Allowances and Honoraria	4,563	4,400	6,600	6,200
			Compensatory Allowances—Uniform Allowances 38 (0-14-0); Personal compensatory allowance 4 (6); Conveyance allowance 1 (24), 1 (4); Presidency Allowance 9 (6—8), 1 (2—8), 7 (1—8).				
			Rewards and Fees to the Examiner of Questioned Documents.				
			Total—f. C. { *Charged* ..	*3,300*	*2,700*	*3,000*	*2,600*
			Total—f. C. { Voted ..	45,943	44,400	46,600	46,200
. Other ...arges.			Voted—				
			Electric Current and Telephone Charges	2,760	2,400	2,500	2,900
			Rents	20,579	21,100	21,000	21,000
			Service Postage and Telegrams.	12,880	11,500	13,000	13,000
			Rates and Taxes ..	*1,480*	1,500	1,600	1,600
			Other Petty Contingencies ..	3,381	3,800	4,000	4,000
			Special Rewards, Photograph Charges and Other Petty Charges	16,222	14,800	14,800	14,800
				1,480			
			Total—f. D.—Voted ..	55,822	55,100	56,900	57,300

...nd Total—29. f.—Criminal Investigation Department ..	3,02,895	3,03,700	3,00,500	3,04,100
Charged ..	*45,702*	*43,200*	*43,900*	*42,200*
Voted ..	2,57,193	2,60,500	2,56,600	2,61,900

29. g.—POLICE—Railway Police.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
. Pay of ...ficers.	2	2	Charged	*28,318*	*30,100*	*30,100*	*30,600*
			Superintendents, Railway Police, 1 (1,350), 1 (1,200)				
			Total—g. A.—*Charged* ..	*28,318*	*30,100*	*30,100*	*30,600*

Sub-heads of appropriation.	Strength. 1937–1938.	Strength. 1938–1939.	Details.	Figures by detailed account heads. Accounts, 1936–1937.	Budget Estimate, 1937–1938.	Revised Estimate, 1937–1938.	Budget Estimate, 1938–1939.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				RS.	RS.	RS.	RS.
g. B. PAY OF ESTABLISHMENTS.			VOTED—				
			OFFICE ESTABLISHMENTS	5,00,449	5,07,000	5,00,000	5,03,70
			Permanent—				
	34	34	Managers 2 (125—7½—200); Accountants 2 (85—125), 2 (80—120); Clerks 2 (65—85), 1 (60—80), 1 (55—70); Lower Division 9 (40—65), 9 (35—60), 2 (30—55); Typists 2 (40—65), 1 (35—60), 1 (30—55); Special pay—Shorthand 1 (25), 1 (15); Typewriting 1 (10)				
	6	6	Peons 3 (15—20), 2 (12—17), 1 (12—18)				
	2	2	Constables 1 (20), 1 (17) ..				
			Leave Allowances				
			EXECUTIVE ESTABLISHMENTS				
	11	11	Inspectors 7 (225), 4 (175); City Special pay 3 (15)				
	10	10	Sergeants (150—200)				
	64	63	Sub-Inspectors 58 (60—125), 5 (55—120); Special pay to Shorthand Sub-Inspectors 2 (50); City Special pay 6 (10). Personal pay 1 (5)				
	150	149	Head Constables 30 (35), 52 (30), 65 (27), 2 (26); City Special pay 14 (4½), 4 (5½)				
	1,263	1,248	Constables 582 (22), 124 (20), 361 (18), 25 (17½), 9 (17), 69 (16½), 74 (16), 4 (15); Special pay (Station-writer allowances) 40 (3); City Special pay 84 (3½), 26 (4)				
			TOTAL—g. B.—VOTED ..	5,00,449	5,07,000	5,00,000	5,03,70
g. C. ALLOWANCES AND HONORARIA.			CHARGED—				
			ALLOWANCES	*3,338*	*3,600*	*3,700*	*3,7*
			Travelling Allowance; Other Compensatory.				
			VOTED—				
			TRAVELLING ALLOWANCES ..	1,00,523	1,00,000	1,00,500	98,8
			OTHER COMPENSATORY	28,640	28,500	28,500	28,1
			Presidency Allowance 4 (6½), 2 (2½), 128 (1½); Local Allowances 1 (36), 1 (22½), 1 (13½), 1 (9), 16 (2-11-0), 2 (4½), 17 (1-13-0); Travelling Staff Allowances 52 (2-10-0), 434 (1-12-0); Uniform Allowances 1,399 (14 As.)				
			HONORARIA (Rewards)	2,891	2,000	2,100	2,1
			TOTAL—g. C. *Charged* ..	*3,338*	*3,600*	*3,700*	*3,7*
			TOTAL—g. C. VOTED ..	1,32,054	1,30,500	1,31,100	1,29,0

Sub-heads of appropriation. (1)	Strength 1937–1938. (2)	Strength 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
D. Other Charges.			Voted—	RS.	RS.	RS.	RS.
			Rents	74,850	68,400	66,000	65,600
			Petty Construction and Repairs.	* *848* 5,209	5,600	7,200	6,700
			Electric Current and Telephone Charges	4,974	4,800	5,000	5,000
			Other Petty Contingencies ..	* *2,005* 10,819	14,100	14,500	14,300
			Water-supply, scavenging and other charges	12,344	14,000	19,400	15,500
				2,853			
			Total—g. D.—Voted ..	1,08,196	1,06,900	1,12,100	1,07,100
Grand Total—29. g.—Railway Police.				7,75,208	7,78,100	7,77,000	7,74,100
			Charged ..	*34,509*	*33,700*	*33,800*	*34,300*
			Voted ..	7,40,699	7,44,400	7,43,200	7,39,800

29. h.—POLICE—Special Police.

Sub-heads of appropriation. (1)	Strength 1937–1938. (2)	Strength 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			h. A. Malabar Police Force.				
A. 1. Pay of Officers.			Charged	*33,563*	*32,200*	*18,900*	*30,000*
	3	*3*	*Commandant 1 (765 + Indian Army Allowance 150 + Staff Pay 300); Adjutant and Assistant Commandant 1 (505 + Indian Army Allowance 100 + Staff Pay 200); Assistant Commandant 1 (475)* ..				
			Total—h. A. 1.—*Charged* ..	*33,563*	*32,200*	*18,900*	*30,000*
A. 2. Pay of Establishments.			Voted	2,54,840	2,58,200	2,55,000	2,58,400
	28	27	Subadars 7 (125—150); Jamadars 20 (65—80); Special pay 1 (25), 1 (10)				
	64	62	Havildars-Major 5 (40—45); Havildars 23 (35—40); Naiks 34 (30—35); Special pay 1 (15), 7 (5), 5 (5); Personal pay 4 (2½); Lance Naiks 63 (3); Signalling pay 17 (5), 40 (2); Company Clerks Special pay 5 (5); Personal pay 5 (5)				
	672	675	Constables (20—25); Special pay 4 (2); Personal pay 2 (3) ..				
	11	11	Head Clerk 1 (80—120); Clerks 1 (55—70), 5 (35—60); Typist 1 (35—60); Temporary Clerks 2 (30—55); Munshi 1 (35) ..				
			Leave Allowances				
			Total—h. A. 2.—Voted ..	2,54,840	2,58,200	2,55,000	2,58,400

* Rates and Taxes.

SUB-HEADS of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estima[te,] 1938–19[39.] (8)
			h. A. MALABAR POLICE FORCE —*cont.*	RS.	RS.	RS.	RS.
h. A. 3. ALLOWANCES.			CHARGED—				
			ALLOWANCES (including cost of passages and syce allowance) ..	*6,142*	*4,300*	*4,300*	*4,3*
			VOTED—				
			TRAVELLING ALLOWANCES ..	14,691	15,100	17,100	17,1
			OTHER COMPENSATORY	11,478	11,400	11,600	11,4
			Uniform Allowances 27 (3–8–0), 737 (1–5–0); Conveyance Allowance 1 (25)				
			TOTAL—h. A. 3. *Charged* ..	*6,142*	*4,300*	*4,300*	*4,30*
			TOTAL—h. A. 3. VOTED ..	26,169	26,500	28,700	28,50
h. A. 4. CONTINGENCIES.			VOTED—				
			PAY OF MENIALS	4,099	4,100	4,100	4,10
			RENTS	355	..	100	..
			WIRELESS PLANT CHARGES ..	15,550	3,000	3,000	3,00
			MOTOR TRANSPORT	18,002	15,900	20,500	4,50
			MEDICAL CHARGES	8,755	11,800	11,900	11,90
			OTHER CHARGES	6,229	6,500	6,500	6,50
			OTHER PETTY CONTINGENCIES ..	* *768* 12,260	12,200	13,300	13,50
				768			
			TOTAL—h. A. 4.—VOTED ..	65,250	53,500	59,400	43,50
h. A. 5. HOSPITAL STAFF.			PAY OF OFFICERS	3,612	3,700	3,700	3 ,8
	1	1	Civil Assistant Surgeon (320)				
			PAY OF ESTABLISHMENTS	7,598	7,800	8,600	9,10
	4	4	Sub-Assistant Surgeons (75—175)				
	2	2	Compounders (30—40—50) ..				
	1	1	Midwife (30—55) ..				
	9	11	Nursing orderlies 2 (15—½—20); 5 (12—18); Totis 4 (12); Bonus to totis 4 (2).				
			TOTAL—h. A. 5.—VOTED ..	11,210	11,500	12,300	12,900

* Rates and Taxes.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			h. A. MALABAR POLICE FORCE —cont.				
h. A. 6. CHARGES PAYABLE TO GOVERNMENTS, DEPARTMENTS AND OTHERS.			CHARGED—				
			PASSAGE CONTRIBUTION	*1,560*	*1,200*	*700*	*1,200*
			VOTED	4,956	2,500	4,600	3,200
			Cost of training courses in the Army Schools.				
			TOTAL—h. A. 6. *Charged* ..	*1,560*	*1,200*	*700*	*1,200*
			TOTAL—h. A. 6. VOTED ..	4,956	2,500	4,600	3,200
			TOTAL—h. A. MALABAR POLICE FORCE ..	4,04,458	3,89,900	3,83,900	3,82,000
			Charged ..	*42,033*	*37,700*	*23,900*	*35,500*
			VOTED ..	3,62,425	3,52,200	3,60,000	3,46,500
			h. B. EAST COAST SPECIAL POLICE.				
h. B. 1. PAY OF OFFICERS.			CHARGED	*3,576*	*3,700*	*5,100*	..
		2	*Assistant Superintendent of Police 1 (550), 1 (400); Rupee Overseas Pay 1 (100); Special Pay 2 (100)*				
			VOTED			900	..
			TOTAL—h. B. 1. *Charged* ..	*3,576*	*3,700*	*5,100*	..
			TOTAL—h. B. 1. VOTED ..	..	..	900	..
h. B. 2. PAY OF ESTABLISHMENTS.			VOTED	15,605	19,200	30,900	
		4	Charge Sergeants 2 (200), Special Pay 2 (10); Jamadars 2 (75) ..				
		6	Havildars-Major 6 (45)				
		252	Head Constables 6 (34), 6 (30), 14 (26); Constables 226 (20); Special Pay—Naiks 26 (3), Lance Naiks 24 (1½); Motor-Lorry Drivers 2 (5); Lorry Cleaners 2 (2)				
		4	Accountant 1 (70), Clerks 1 (55), 1 (30); Peon 1 (12)				
			TOTAL—h. B. 2.—VOTED ..	15,605	19,200	30,900	..

29. h.—POLICE—SPECIAL POLICE—*cont.*

Sub-heads of appropriation.	Strength. 1937–1938.	Strength. 1938–1939.	Details.	Accounts, 1936–1937.	Budget Estimate, 1937–1938.	Revised Estimate, 1937–1938.	Budget Estimate, 1938–1939.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			h. B. EAST COAST SPECIAL POLICE—*cont.*	RS.	RS.	RS.	RS.
h. B. 3. ALLOWANCES.			CHARGED—				
			TRAVELLING ALLOWANCES ..	*737*	*600*	*1,000*	
			VOTED—				
			TRAVELLING ALLOWANCES ..	2,382	3,100	2,300	
			OTHER COMPENSATORY—Uniform Allowances 258 (14 As.) ..	..	700	1,100	
			TOTAL—h. B. 3. *Charged* ..	*737*	*600*	*1,000*	..
			TOTAL—h. B. 3. VOTED ..	2,382	3,800	3,400	..
h. B. 4. CONTINGENCIES.			TOTAL—h. B. 4.—VOTED ..	3,397	3,300	4,300	..
h. B. 5. CLOTHING AND SUPERVISION CHARGES.			TOTAL—h. B. 5.—VOTED ..	3,745	1,800	3,000	..
h. B. 6. CHARGES RECOVERABLE FROM GOVERNMENTS, DEPARTMENTS AND OTHERS.			TOTAL—h. B. 6. *Charged* ..	*— 4,313*	*— 4,300*	*— 6,100*	..
			TOTAL—h. B. 6. VOTED ..	— 25,118	— 28,100	— 42,500	..
			TOTAL—h. B.—EAST COAST SPECIAL POLICE	.. 11	.. ..	.. ..	..
GRAND TOTAL—29. h.—SPECIAL POLICE ..				4,04,469	3,89,900	3,83,900	3,82,000
			Charged ..	*42,033*	*37,700*	*23,900*	*35,500*
			VOTED ..	3,62,436	3,52,200	3,60,000	3,46,500

29. k.—POLICE—MISCELLANEOUS.

Sub-heads of appropriation.	Strength. 1937–1938.	Strength. 1938–1939.	Details.	Accounts, 1936–1937.	Budget Estimate, 1937–1938.	Revised Estimate, 1937–1938.	Budget Estimate, 1938–1939.
k. A. CONTRIBUTION TO THE BAND OF THE POLICE TRAINING SCHOOL, VELLORE.			Contribution to the Band of the Police Training School, Vellore ..	1,200	1,200	1,200	1,200
			TOTAL—k. A.—VOTED ..	1,200	1,200	1,200	1,200
GRAND TOTAL—29. k.—MISCELLANEOUS —VOTED ..				1,200	1,200	1,200	1,200

DEMAND XIV—ELECTRICITY.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1938–1939.

DEMAND FOR GRANT (VOTED) .. .. Rs. 16,89,600

Total of sums Charged .. .. .. *Rs. 18,79,300*

Summary by Major Heads.

HEAD OF ACCOUNT.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
-SCIENTIFIC DEPARTMENTS—HYDRO-ELECTRIC SURVEY.	*8,223*	2,523	*2,400*	—51,200	*19,400*	—34,700	*40,400*	—57,300
.—RECEIPTS FROM ELECTRIC SCHEMES—WORKING EXPENSES	*32,077*	7,07,926	*29,800*	9,03,500	*29,900*	15,14,600	*29,900*	17,46,900
-INTEREST ON CAPITAL OUTLAY ON ELECTRIC SCHEMES	*11,44,573*	..	*14,32,300*	..	*14,34,300*	..	*18,09,000*	..
	11,84,873	7,10,449	*14,64,500*	8,52,300	*14,83,600*	14,79,900	*18,79,300*	16,89,600
)TAL—DEMAND XIV.—ELECTRICITY ..	18,95,322		23,16,800		29,63,500		35,68,900	

36—SCIENTIFIC DEPARTMENTS.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
36-a. HYDRO-ELECTRIC SURVEY—								
A. SURVEY OPERATIONS—								
1. PAY OF OFFICERS.	*2,400*	82,047	*2,400*	78,700	*14,400*	75,000	*34,500*	37,90
2. PAY OF ESTABLISHMENTS ..	..	44,913	..	45,300	..	61,300	..	57,10
3. ALLOWANCES ..	..	14,300	..	12,600	*1,000*	14,900	*1,100*	13,50
4. OTHER CHARGES.	*5,823*	31,015	..	16,600	..	23,900	..	20,20
5. CHARGES PAYABLE TO OR RECOVERABLE FROM GOVERNMENTS AND DEPARTMENTS ..	..	– 1,98,225	..	– 2,21,700	..	– 2,27,300	..	– 2,13,40
B. METTUR TOWNSHIP ADMINISTRATION ..	..	..	..	..	..	..	..	..
TOTAL—36-a. ..	*8,223*	– 25,950	*2,400*	– 68,500	*15,400*	– 52,200	*35,600*	– 84,70
36-b. WORKS	..	28,473	..	9,700	..	17,500	..	2,100
36-e. CHARGES IN ENGLAND—								
HIGH COMMISSIONER FOR INDIA—								
A. LEAVE SALARIES AND DEPUTATION PAY ..	..	..	..	7,600	..	..	..	25,600
B. STERLING OVERSEAS PAY	..	..	..	..	*4,000*	..	*4,800*	..
TOTAL—36-e ..	..	..	..	7,600	*4,000*	..	*4,800*	25,600
Deduct—**Savings due to the revision of scales of pay in 1938**	..	..	..	..	..	..	..	– 300
TOTAL—36. SCIENTIFIC DEPARTMENTS—HYDRO-ELECTRIC SURVEY (INCLUDED IN DEMAND XIV—ELECTRICITY)	*8,223*	2,523	*2,400*	– 51,200	*19,400*	– 34,700	*40,400*	– 57,300
	10,746		– 48,800		– 15,300		– 16,900	
Add—								
TOTAL—36. SCIENTIFIC DEPARTMENTS—MUSEUMS, DONATIONS, ETC., INCLUDED IN DEMAND XV—EDUCATION.	*23,196*	71,525	*7,000*	82,600	*7,100*	82,200	*13,900*	81,800
	31,419	74,048	*9,400*	31,400	*26,500*	47,500	*54,300*	24,500
TOTAL—36. MAJOR HEAD.	1,05,467		40,800		74,000		78,800	

Summary by Minor Heads and Sub-heads of appropriation.

[MI]NOR HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1936–1937. Non-voted. (2)	Accounts, 1936–1937. Voted. (3)	Budget Estimate, 1937–1938. Charged. (4)	Budget Estimate, 1937–1938. Voted. (5)	Revised Estimate, 1937–1938. Charged. (6)	Revised Estimate, 1937–1938. Voted. (7)	Budget Estimate, 1938–1939. Charged. (8)	Budget Estimate, 1938–1939. Voted. (9)
I. HYDRO-ELECTRIC SCHEMES.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
A. PYKARA HYDRO-ELECTRIC SCHEME.								
[X]L–I.A. a. WORKS EXPENDITURE CHARGEABLE TO REVENUE.	..	12,599	..	20,000	..	34,000	..	20,000
[X]L–I. A. b. MAINTENANCE PROPER—								
1. MAINTENANCE AND OTHER CHARGES ..	..	† 3,445	..	2,21,500	..	2,94,500	..	2,32,000
2. CHARGES PAYABLE TO OR RECOVERABLE FROM GOVERNMENTS, DEPARTMENTS AND OTHERS.			..	— 60,500	..	— 75,000	..	— 70,700
TOTAL—XL–I. A. b. ..	*1,347*	1,94,784	..	1,61,000	..	2,19,500	..	1,61,300
[X]L–I. A. c. PROVISION FOR DEPRECIATION AS CALCULATED FOR TRANSFER TO THE DEPRECIATION RESERVE FUND—								
1. TRANSFER TO THE DEPRECIATION FUND ..	..	..	..	..	..	4,10,000	..	4,76,000
2. TRANSFER TO THE SPECIAL RESERVE FUND	..	..	..	..	..	1,63,000	..	1,91,000
TOTAL—XL–I. A. c. ..	..	..	..		..	5,73,000	..	6,67,000
[X]L–I. A. d. ESTABLISHMENTS—								
1. PAY OF OFFICERS ..			*18,600*	55,700	*18,600*	53,000	*18,600*	61,300
2. PAY OF ESTABLISHMENTS			..	1,11,200	..	1,20,000	..	1,28,900
3. ALLOWANCES ..			*4,000*	22,200	*4,000*	27,900	*4,000*	29,400
4. OTHER CHARGES ..			*2,400*	42,600	*2,500*	44,600	*2,500*	46,700
TOTAL—XL–I. A. d. ..	*22 624*	1,28,136	*25,000*	2,31,700	*25,100*	2,45,500	*25,100*	2,66,300
[X]L–I. A. e. TOOLS AND PLANT	..	6,097	..	8,000	..	10,000	..	11,000
[X]L–I. A. f. SUSPENSE—								
1. LONDON STORES ..			..	..	..	..	..	..
2. OTHER SUSPENSE ACCOUNTS ..			..	2,59,900	..	1,21,300	..	23,600
TOTAL—XL–I. A. f. ..	..	2,54,347	..	2,59,900	..	1,21,300	..	23,600

† Expenditure in England on stores.

XL—RECEIPTS FROM ELECTRIC SCHEMES—WORKING EXPENSES—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
I. HYDRO-ELECTRIC SCHEMES—*cont.*								
A. PYKARA HYDRO-ELECTRIC SCHEME—*cont.*								
XL–I. A. g. CHARGES IN ENGLAND—								
HIGH COMMISSIONER FOR INDIA—								
STERLING OVERSEAS PAY ..	*4,488*	..	*4,800*	..	*4,800*	..	*4,800*	..
XL–I. A. h. LOSS OR GAIN BY EXCHANGE ..	*— 24*	..	..	..	..	..	..	..
TOTAL—XL–I. A. PYKARA HYDRO-ELECTRIC SCHEME..	*28,435*	5,95,963	*29,800*	6,80,600	*29,900*	12,03,300	*29,900*	11,49,200
	6,24,398		7,10,400		12,33,200		11,79,100	
B. METTUR HYDRO-ELECTRIC SCHEME.								
XL—I-B. a. WORKS EXPENDITURE CHARGEABLE TO REVENUE ..	..	..	..	..	..	3,200	..	5,000
TOTAL—XI—I-B. a. ..	..	120	..	..	..	3,200	..	5,000
XL—I-B. b. MAINTENANCE PROPER—								
1. MAINTENANCE AND OTHER CHARGES ..	..	..	..	35,000	..	27,000	..	96,100
2. METTUR TOWNSHIP ADMINISTRATION ..	..	..	..	22,300	..	16,700	..	20,900
3. CHARGES PAYABLE TO OR RECOVERABLE FROM GOVERNMENTS, DEPARTMENTS AND OTHERS.	..	..	..	— 800	..	— 6,300	..	— 3,300
TOTAL—XL—I-B. b. ..	*1,195*	28,823	..	56,500	..	37,400	..	1,13,700
XL.—I. B. c. ESTABLISHMENTS—								
1. PAY OF OFFICERS ..	..	..	..	22,500	..	15,100	..	61,700
2. PAY OF ESTABLISHMENTS	..	..	..	36,100	..	22,600	..	90,700
3. ALLOWANCES ..	..	..	..	4,000	..	4,300	..	15,000
4. OTHER CHARGES ..	..	..	..	9,100	..	8,700	..	31,400
TOTAL—XL—I-B. c. ..	*1,573*	18,044	..	71,700	..	50,700	..	1,98,800
XL—I. B. d. TOOLS AND PLANT.	..	322	..	..	..	3,100	..	3,100
XL—I. B. e. SUSPENSE ..	..	..	..	45,000	..	1,50,000	..	1,00,000

Summary by Minor Heads and Sub-heads of appropriation—*cont*

...OR HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1936–1937. Non-voted. (2)	Accounts, 1936–1937. Voted. (3)	Budget Estimate, 1937–1938. Charged. (4)	Budget Estimate, 1937–1938. Voted. (5)	Revised Estimate, 1937–1938. Charged. (6)	Revised Estimate, 1937–1938. Voted. (7)	Budget Estimate, 1938–1939. Charged. (8)	Budget Estimate, 1938–1939. Voted. (9)
...I. HYDRO-ELECTRIC SCHEMES—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
... METTUR HYDRO-...ECTRIC SCHEME—*cont.*								
...—I. B. f. CHARGES IN ENGLAND—								
HIGH COMMISSIONER FOR INDIA ..	*312*	..	..	..	..	..	..	..
...—I. B. g. LOSS OR GAIN BY EXCHANGE ..	— 2	..	..	..	..	..	..	..
...TAL—XL—I. B.—METTUR HYDRO-ELECTRIC SCHEME ..	*3,078*	47,309	..	1,73,200	..	2,44,400	..	4,20,600
	31,513	6,43,272	*29,800*	8,53,800	*29,900*	14,47,700	*29,900*	15,69,800
...OTAL—XL.—I. HYDRO-ELECTRIC SCHEMES ..	6,74,785		8,83,600		14,77,600		15,99,700	
...I. THERMO-ELECTRIC SCHEMES.								
...DINDIGUL, VIRUDU-NAGAR AND PALNI SCHEMES.								
...—II. A. a. MAINTE-NANCE PROPER—								
1. MAINTENANCE AND OTHER CHARGES ..	..	..	..	45,700	..	45,000	..	6,000
2. CHARGES PAYABLE TO OR RECOVERABLE FROM GOVERNMENTS, DEPARTMENTS AND OTHERS	..	..	..	—17,000	..	—14,600	..	..
...TOTAL—XL.—II. A a. ..	*534*	50,370	..	28,700	..	30,400	..	6,000
...—II. A. b. ESTABLISH-MENTS—								
1. PAY OF OFFICERS ..	..	..	..	5,300	..	4,500	..	600
2. PAY OF ESTABLISH-MENTS	..	..	..	11,000	..	8,800	..	600
3. ALLOWANCES ..	..	..	..	1,000	..	800	..	200
4. OTHER CHARGES ..	..	..	..	700	..	700	..	300
...TOTAL—XL.—II. A. b. ..	..	— 6,109	..	18,000	..	14,800		1,700
...—II. A. c. TOOLS AND PLANT ..	..	454	..	600	..	100	..	..
...—II. A. d. SUSPENSE..	..	— 8,021	..	— 15,000	..	— 2,500	..	—12,000
...TAL—XL—II. A.—DINDIGUL, VIRUDUNAGAR AND PALNI SCHEMES ..	*534*	36,694	..	32,300	..	42,800		— 4,300
	37,228		32,300		42,800		— 4,300	

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimates, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
II. THERMO-ELECTRIC SCHEMES—*cont*.								
B. THENI, PERIAKULAM AND BODINAYAKANUR SCHEMES.								
XL. II. B. a. MAINTENANCE PROPER—								
1. MAINTENANCE AND OTHER CHARGES ..	..	..	..	13,900	..	14,500	..	14,00
2. CHARGES PAYABLE TO OR RECOVERABLE FROM GOVERNMENTS, DEPARTMENTS AND OTHERS.	..	..	..	— 9,400	..	— 9,100	..	— 6,90
TOTAL—XL—II. B. a. ..	*30*	12,372	..	4,500	..	5,400	..	7,10
XL. II. B. b. ESTABLISHMENTS—								
1. PAY OF OFFICERS ..	..	..	..	3,400	..	3,200	..	3,20
2. PAY OF ESTABLISHMENTS	..	..	..	10,000	..	7,200	..	5,80
3. ALLOWANCES ..	..	..	..	500	..	800	..	80
4. OTHER CHARGES ..	..	..	..	800	..	600	..	70
TOTAL—XL—II. B. b. ..	..	— 39	..	14,700	..	11,800	..	10,50
XL. II. B. c. TOOLS AND PLANT ..	..	237	..	200	..	100		10
XL. II. B. d. SUSPENSE ..	..	15,390	..	— 2,000	..	6,800	..	— 6,50
TOTAL—XL. II. B. THENI, PERIAKULAM AND BODINAYAKANUR SCHEMES	*30*	27,960	..	17,400	..	24,100	..	11,20

Summary by Minor Heads and Sub-heads of appropriation—cont.

...OR HEADS and SUB-HEADS of appropriation.	Accounts, 1936-1937.		Budget Estimate, 1937-1938.		Revised Estimate, 1937-1938.		Budget Estimate, 1938-1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
THERMO-ELECTRIC SCHEMES—*cont.*								
... VIZAGAPATAM SCHEME.								
...I. C. a. MAINTENANCE PROPER—								
1. MAINTENANCE AND OTHER CHARGES ..	..	..	..	..	..	..	..	55,400
2. CHARGES PAYABLE TO OR RECOVERABLE FROM GOVERNMENTS, DEPARTMENTS AND OTHERS.	..	..	..	..	..	..	..	3,800
...OTAL—XL—II. C. a. ..	..	..	..	..	..	..	..	59,200
...II. C. b. ESTABLISHMENTS—								
1. PAY OF OFFICERS ..	..	..	..	..	..	..	..	10,200
2. PAY OF ESTABLISHMENTS	..	..	..	..	..	..	..	12,500
3. ALLOWANCES ..	..	..	..	..	..	..	..	4,000
4. OTHER CHARGES ..	..	..	..	..	..	..	..	5,200
...TAL—XL—II. C. b. ..	..	..	..	..	..	..	..	31,900
...—XL—II. C. VIZAGAPATAM SCHEME ..	..	..	..	..	..	..	..	91,100

XL—RECEIPTS FROM ELECTRIC SCHEMES—WORKING EXPENSES—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
II. THERMO-ELECTRIC SCHEMES—*cont.*								
D. BEZWADA SCHEME.								
XL. II. D. a. MAINTENANCE PROPER—								
1. MAINTENANCE AND OTHER CHARGES ..	..	..	..	..	..	..	..	42,200
2. CHARGES PAYABLE TO OR RECOVERABLE FROM GOVERNMENTS, DEPARTMENTS AND OTHERS	..	..	..	..	..	..	..	— 6,000
TOTAL—XL. II. D. a. ..	..	..	..	..	..	..	..	36,200
XL. II. D. b. ESTABLISHMENTS—								
1. PAY OF OFFICERS ..	..	..	..	..	..	..	..	9,600
2. PAY OF ESTABLISHMENTS	..	..	..	..	..	..	..	11,400
3. ALLOWANCES ..	..	..	..	..	..	..	..	3,000
4. OTHER CHARGES ..	..	..	..	..	..	..	..	4,700
TOTAL—XL. II. D. b. ..	..	..	..	..	..	..	..	28,700
XL. II. D. c. SUSPENSE..	..	..	..	..	..	..	..	20,000
TOTAL XL—II. D. BEZWADA SCHEME ..	..	..	..	..	..	..	..	84,900
TOTAL—XL. II. THERMO-ELECTRIC SCHEMES ..	564	64,654	..	49,700	..	66,900	..	1,82,900
	65,218		49,700		66,900		1,82,900	
Deduct—**SAVINGS DUE TO THE REVISION OF SCALES OF PAY IN 1938** ..	..	..	..	..	..	..	..	— 5,900
GRAND TOTAL—MAJOR HEAD XL—WORKING EXPENSES (INCLUDED IN DEMAND XIV ELECTRICITY)..	*32,077*	7,07,926	*29,800*	9,03,500	*29,900*	15,14,600	*29,900*	17,46,900
	7,40,003		9,33,300		15,44,500		17,76,800	

[Sub]-heads of [ap]propriation.	Strength. 1937–1938.	Strength. 1938–1939.	Details.	Figures by detailed account heads. Accounts, 1936–1937.	Budget Estimate, 1937–1938.	Revised Estimate, 1937–1938.	Budget Estimate, 1938–1939.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			a. A. SURVEY OPERATIONS.	RS.	RS.	RS.	RS.
A. 1. PAY OF OFFICERS.			CHARGED	*2,400*	*2,400*	*14,400*	*34,500*
	..	1	*Personal Assistant to the Chief Engineer for Electricity 1 (725—1,375).*				
			VOTED—PERMANENT	82,047	78,700	75,000	37,900
	3	3	Executive Engineer (Electrical and Mechanical) 1 (500—850); Assistant Engineer (Electrical) 1 (200–500); Assistant Engineer (Civil) 1 (200—500) ..				
			VOTED—TEMPORARY				
	4	4	Chief Engineer 1 (3,750); Executive Engineer (Civil) 1 (500—850); Assistant Engineers (Electrical) 2 (200—500)				
			TOTAL—a. A. 1. *Charged* ..	*2,400*	*2,400*	*14,400*	*34,500*
			TOTAL—a. A. 1. VOTED ..	82,047	78,700	75,000	37,900
A. 2. PAY OF ESTABLISHMENTS.			VOTED—PERMANENT	44,913	45,300	61,300	57,100
	10	10	Junior Engineers 2 (100—200); Supervisor (Civil) 1 (70—200); Draughtsmen 1 (120—150), 1 (90—120), 3 (50—90); Tracers 2 (33—50)				
	14	14	Superintendent 1 (100—150); Clerks, Upper Division 3 (55—100), 2 (55—70); Lower Division 2 (37—70), 2 (30—55); Stenotypist 1 (40—65); Typists 1 (40—65), 2 (37—70); Special pay 1 (25)				
	25	25	Attender 1 (19—30); Daffadar 1 (20—25); Peons 14 (15—20), 9 (12—17)				
			VOTED—TEMPORARY				
	29	45	Junior Engineers 6 (100—200); Head Draughtsman and Draughtsmen 1 (150—210), 1 (110—140); 2 (90—120), 1 (50—90); Tracers 2 (33—50), 1 (28—45); General Instrument Repairer 1 (50—70); Manager 1 (175—220); Superintendent 1 (100–150); Head Clerk 1 (70—100); Clerks, Upper Division 4 (55—100), 1 (55—70), Lower Division 8 (37—70), 2 (30—55), 1 (40—65); Typists 2 (37—70); 2 (40—65); 1 (30—55); Special pay 1 (25) and personal pay 1 (10) .. Attenders 2 (19—30); Peons 4 (12—17)				
			TOTAL—a. A. 2.—VOTED ..	44,913	45,300	61,300	57,100
A. 3. ALLOWANCES.			CHARGED—				
			Travelling Allowance	..	..	*500*	*500*
			Other Compensatory	..	..	*500*	*600*
			VOTED—				
			TRAVELLING ALLOWANCES ..	10,058	8,200	8,800	7,200
			FIXED TRAVELLING ALLOWANCES.	477	..	100	..
			OTHER COMPENSATORY	3,765	4,400	6,000	6,300
			TOTAL—a. A. 3. *Charged* ..	..	..	*1,000*	*1,100*
			TOTAL—a. A. 3. VOTED ..	14,300	12,600	14,900	13,500

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised, Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
a. A. 4. OTHER CHARGES.			VOTED—				
			CONTINGENCIES (including Customs Duty)	*5,823* 25,042	15,600	23,600	19,70
			SURVEY APPARATUS AND MATERIALS.	5,973	1,000	300	50
			TOTAL—a. A. 4.—VOTED ..	*5,823* 31,015	16,600	23,900	20,200
a A. 5. CHARGES PAYABLE TO OR RECOVERABLE FROM GOVERNMENTS AND DEPARTMENTS.			VOTED—				
			AMOUNT DEBITABLE TO XL. RECEIPTS FROM ELECTRIC SCHEMES—PYKARA HYDRO-ELECTRIC SCHEME—OPERATION ..	—1,98,225	— 50,000	— 50,000	—1,08,500
			AMOUNT RECOVERABLE FROM CAPITAL WORKS		—1,45,100	—1,43,800	— 86,400
			AMOUNT RECOVERABLE FROM 47. MISCELLANEOUS DEPARTMENTS—ELECTRICAL INSPECTOR.		— 8,800	— 7,400	— 7,200
			AMOUNT RECOVERABLE FROM 50. CIVIL WORKS—ESTABLISHMENTS—ELECTRICAL ENGINEER.		— 5,300	— 5,500	— 5,500
			AMOUNT DEBITABLE TO MUNICIPAL SCHEMES		— 21,900	— 27,400	— 13,300
			AMOUNT TRANSFERRED FROM XL. RECEIPTS FROM ELECTRIC SCHEMES—PYKARA HYDRO-ELECTRIC SCHEME—OPERATION ESTABLISHMENTS AND GENERAL CHARGES ON ACCOUNT OF HYDROMETRIC WORK	..	9,400	6,800	7,500
			TOTAL—a. A. 5. VOTED ..	—1,98,225	—2,21,700	—2,27,300	—2,13,400
			TOTAL—a. A. SURVEY OPERATIONS	— 17,727	— 66,100	— 36,800	— 49,100
			Charged ..	*8,223*	*2,400*	*15,400*	*35,600*
			VOTED ..	— 25,950	— 68,500	— 52,200	— 84,700
			a. B. METTUR TOWNSHIP ADMINISTRATION.				
a. B. 1. METTUR TOWNSHIP ADMINISTRATION.			VOTED—				
			Street Lighting	1,102	8,000	5,600	5,600
			Deduct—Transfer to 50. Civil Works—Establishments	— 1,102	— 8,000	— 5,600	— 5,600
			TOTAL—a. B. METTUR TOWNSHIP ADMINISTRATION—VOTED	..	..	..	..
GRAND TOTAL—36. a.—HYDRO-ELECTRIC SURVEY—				— 17,727	—66,100	— 36,800	—49,100
			Charged ..	*8,223*	*2,400*	*15,400*	*35,600*
			VOTED ..	—25,950	—68,500	—52,200	—84,700

36—b.—SCIENTIFIC DEPARTMENTS—WORKS.

Sub-heads of appropriation. (1)	1937–1938. (2)	1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised, Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
b. WORKS ..			VOTED—				
			HYDRO-ELECTRIC SURVEY WORKS.	28,473	9,700	17,500	2,100
GRAND TOTAL—36—b.—WORKS—VOTED.				28,473	9,700	17,500	2,100

I. A.—HYDRO-ELECTRIC SCHEMES—PYKARA HYDRO-ELECTRIC SCHEME.

Minor-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			I. A. b. MAINTENANCE PROPER.	RS.	RS.	RS.	RS.
. b. 1. [M]AINTE[NA]NCE AND [OT]HER [CH]ARGES.			(i) Contribution to the British Electrical and Allied Industries Research Association	..	900	900	1,000
			(ii) Maintenance and miscellaneous expenses including work-charged establishment—				
			Cost of English stores ..	3,445	2,400	3,600	1,000
			Other expenditure	..	2,18,200	2,90,000	2,30,000
			TOTAL—I. A. b. 1.—VOTED ..	3,445	2,21,500	2,94,500	2,32,000
A. b. 2. [CH]ARGES [P]AYABLE TO [OR] RECOVER[AB]LE FROM [GO]VERN[ME]NTS, [DE]PART[ME]NTS [AN]D OTHERS.			VOTED—				
			Charges payable to Headquarters ..		50,000	50,000	50,000
			Amount debitable to "79. Capital Outlay on Hydro-Electric Schemes"		— 24,900	— 28,900	— 22,800
			Recoveries from Municipalities ..		— 14,800	— 20,200	— 20,800
			Recoveries from Headquarters on account of Hydro-Metric survey.	..	— 9,400	— 6,800	— 7,500
			Recoveries from Headquarters on account of inspections		— 2,200	— 2,200	— 2,200
			Recoveries from Distribution of the power in Pykara system ..		— 60,000	— 67,700	— 68,200
			Recoveries from 50. Civil Works ..		— 1,200	— 1,200	— 1,200
			Charges payable to Postal Department		2,000	2,000	2,000
			TOTAL—I. A. b-2.—VOTED ..	..	— 60,500	— 75,000	— 70,700
			TOTAL—XL. I. A. b. MAINTENANCE PROPER—VOTED ..	*1,347* 1,94,784	1,61,000	2,19,500	1,61,300

XL. RECEIPTS FROM ELECTRIC SCHEMES—WORKING EXPENSES—*cont.*

I. A. HYDRO-ELECTRIC SCHEMES—PYKARA HYDRO-ELECTRIC SCHEME—*cont.*

SUB-HEADS of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			I. A. d. ESTABLISHMENTS.				
I. A. d. 1. PAY OF OFFICERS.			CHARGED	..	*18,600*	*18,600*	*18,600*
	1	*1*	*Engineer in charge (725—1,375), Special pay (125), Personal pay Rs. 50* ..				
			VOTED	52,131	55,700	53,000	61,300
	19	17	Divisional Engineers 3 (500—850); Assistant Engineers 13 (200—500); Chief Accountant 1 (200—500) ..				
			TOTAL—I. A. d. 1. *Charged* ..		*18,600*	*18,600*	*18,600*
			TOTAL—I. A. d. 1. VOTED ..	52,131	55,700	53,000	61,300
I. A. d. 2. PAY OF ESTABLISHMENTS.			VOTED	..	1,11,200	1,20,000	1,28,900
			Permanent—				
	199	177	Junior Engineers 17 (100—200); Special pay 3 (30); Supervisors (Civil) 3 (70—200); Supervisors, I Grade 6 (100—200); Special pay 1 (36); Supervisors, II Grade 24 (70—110); Draughtsman, III Grade 1 (50—90); Tracer 1 (28—45); Divisional Accountant 1 (80—225); Chief Storekeeper 1 (100—150); Storekeepers, II Grade 4 (50—70); Storekeepers, III Grade 2 (30—55), Accountant, I Grade 1 (100—150); Accountants, II Grade 2 (70—100); Head Clerk 1 (70—100); Clerks, Upper division 8 (55—70); Lower division 31 (30—55); Transport Overseer 1 (30—55); Steno-typist 1 (30—55); Special pay 1 (25); Typists 4 (30—55); Bill Collectors 4 (23—45), Attender 1 (19—30); Peons 60 (12—17)				
			Sub-Assistant Surgeon 1 (65—170); Sanitary Inspector 1 (55—110); Compounder 1 (28—40)				
			Temporary—				
	33	43	For full year—Junior Engineers 6 (100—200); Accountant, II Grade 1 (70—100); Draughtsman, III Grade 1 (50—90); Tracer 1 (28—45); Clerks, Upper division 3 (55—70); Storekeepers 1 (50—70), 4 (30—55); Clerks, Lower division 12 (30—55); Typists 2 (30—55); Bill Collectors 3 (23—45); Attender 1 (19—30); Peons 8 (12—17).				
			TOTAL—I. A. d. 2.—VOTED ..	..	1,11,200	1,20,000	1,28,900

B-HEADS of propriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			I. A. d. ESTABLISHMENTS—*cont.*				
d. 3. LOWANCES.			CHARGED—				
			TRAVELLING ALLOWANCES ..	..	*4,000*	*4,000*	*4,000*
			VOTED—				
			TRAVELLING ALLOWANCES ..	..	16,400	22,600	23,000
			OTHER COMPENSATORY		5,800	5,300	6,400
			TOTAL—I. A. d. 3. *Charged* ..	..	*4,000*	*4,000*	*4,000*
			TOTAL—I. A. d. 3. VOTED ..	..	22,200	27,900	29,400
d. 4. HER ARGES.			CHARGED—				
			Pensionary Charges	..	*2,400*	*2,500*	*2,500*
			VOTED—				
			Pensionary Charges	..	12,300	14,300	16,400
			Contingencies	..	30,300	30,300	30,300
			TOTAL—I. A. d. 4. *Charged* ..	..	*2,400*	*2,500*	*2,500*
			TOTAL—I. A. d. 4. VOTED ..	..	42,600	44,600	46,700
			TOTAL—XL.—I. A. d. ESTABLISHMENTS ..	1,50,760	2,56,700	2,70,600	2,91,400
			Charged ..	*22,624*	*25,000*	*25,100*	*25,100*
			VOTED ..	1,28,136	2,31,700	2,45,500	2,66,300
			I. A. f. SUSPENSE.				
. f. 1. NDON ORES.			VOTED—				
			Charges in England	3,445	2,400	3,600	1,000
			Indian Charges	..	..	..	..
			Deduct—Credits by transfers to works or stock	— 3,445	— 2,400	— 3,600	— 1,000
			TOTAL—I. A. f. 1.—VOTED ..	..	..	..	..
. f. 2. HER SPENSE COUNTS.			VOTED—				
			Suspense	..	4,46,900	2,88,500	2,23,500
			Deduct—Recoveries	..	— 1,87,000	— 1,67,200	— 1,99,900
			TOTAL—I. A. f. 2.—VOTED ..	2,54,347	2,59,900	1,21,300	23,600
			TOTAL—I. A. f. SUSPENSE—VOTED ..	2,54,347	2,59,900	1,21,300	23,600

XL. RECEIPTS FROM ELECTRIC SCHEMES—WORKING EXPENSES—*cont.*

I. B.—HYDRO-ELECTRIC SCHEMES—METTUR HYDRO-ELECTRIC SCHEME.

Sub-heads of appropriation.	Strength. 1937–1938.	Strength. 1938–1939.	Details.	Figures by detailed account heads. Accounts, 1936–1937.	Budget Estimate, 1937–1938.	Revised Estimate. 1937–1938.	Budget Estimate, 1938–1939.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				RS.	RS	RS.	RS.
			I. B. b. MAINTENANCE PROPER.				
I. B. b. 1. MAINTENANCE AND OTHER CHARGES.			VOTED—				
			1. Contribution to the British Electrical and Allied Industries.		..	..	100
			2. Maintenance and miscellaneous expenses including work-charged establishment		35,000	27,000	96,000
			TOTAL—I. B. b. 1.—VOTED ..		35,000	27,000	96,100
I. B. b. 2. METTUR TOWNSHIP ADMINISTRATION.			VOTED—				
			Add—Proportionate charges on account of Mettur Township ..		22,300	16,700	20,900
			TOTAL—I. B. b. 2—VOTED ..		22,300	16,700	20,900
I. B. b. 3. CHARGES PAYABLE TO OR RECOVERABLE FROM GOVERNMENTS, DEPARTMENTS AND OTHERS.			VOTED—				
			Charges payable to Headquarters.		..	..	50,000
			Amount debitable to "79. Capital outlay—Distribution of power in the Mettur System"		..	— 400	— 30,300
			Deduct—Recoveries from Municipalities		— 800	— 5,900	— 23,000
			TOTAL—I. B. b. 3.—VOTED ..		— 800	— 6,300	— 3,300
			TOTAL—XL. I. B. b. MAINTENANCE PROPER—VOTED ..	*1,195* 28,823	56,500	37,400	1,13,700
			I. B. c. ESTABLISHMENTS.				
I. B. c. 1. PAY OF OFFICERS.			VOTED		22,500	15,100	61,700
	12	13	Permanent—Engineer-in-charge 1 (1,000—100/2—1,200); Special pay 1 (125); Divisional Engineers 3 (500—850); Assistant Engineers 8 (200—500); Chief Accountant 1 (200—500)				
		1	Temporary—Assistant Engineer 1 (200—500)				
			TOTAL—I. B. c. 1.—VOTED ..		22,500	15,100	61,700

I. B.—HYDRO-ELECTRIC SCHEMES—METTUR HYDRO-ELECTRIC SCHEME—*cont.*

...HEADS of ...ropriation. (1)	Strength. 1937-1938. (2)	Strength. 1938-1939. (3)	Details. (4)	Accounts, 1936-1937. (5)	Budget Estimate, 1937-1938. (6)	Revised Estimate, 1937-1938. (7)	Budget Estimate, 1938-1939. (8)
				RS.	RS.	RS.	RS.
...c. 2. ... OF ...ABLISH- ...NTS.			VOTED		36,100	22,600	90,700
	134	137	*Permanent*—Junior Engineers 13 (100—200); Supervisors I Grade 4 (100—200), II Grade 21 (70—110); Civil 2 (70—200); Draughtsman III Grade 1 (50—90); Tracer 1 (28—45); Chief Storekeeper 1 (100—150); Storekeeper I Grade 1 (70—100); Storekeeper II Grade 1 (55—70); Transport Overseer 1 (30—55); Divisional Accountant 1 (80—225); Accountant I Grade 1 (100—150); Accountant II Grade 2 (70—100); Head Clerk 1 (70—100); Upper division clerks, 6 (55—70); Lower division clerks 23 (30—55); Stenotypist 1 (30—55); Shorthand special pay 1 (25); Typists 4 (30—55); Attender 1 (19—30); Peons 51 (12—17).				
	..	27	*Temporary*—Junior Engineers 3 (100—200); Supervisors I Grade 1 (100—200); II Grade 1 (70—110); Accountant II Grade 1 (70—100); Upper division clerks 2 (55—70); Lower division clerks 6 (30—55); Typist 1 (30—55); Bill collectors 3 (23—45); Attender 1 (19—30); peons 8 (12—17).				
			TOTAL—I. B. c. 2.—VOTED ..		36,100	22,600	90,700
...c. 3. ...LOW- ...ES.			VOTED—				
			TRAVELLING ALLOWANCES ..		4,000	4,300	15,000
			TOTAL—I. B. c. 3.—VOTED ..		4,000	4,300	15,000
...c. 4. ...HER ...ARGES.			VOTED—				
			Pensionary Charges		5,400	3,700	16,400
			Contingencies		3,700	5,000	15,000
			TOTAL—I. B. c. 4.—VOTED ..		9,100	8,700	31,400
			TOTAL—XL. I. B. c. ESTABLISHMENTS—VOTED ..	*1,573* 18,044	71,700	50,700	1,98,800
			I. B. e. SUSPENSE.				
...e. ...SPENSE.			VOTED—				
			Suspense		50,000	1,50,000	1,05,000
			Deduct—Recoveries		—5,000	..	—5,000
			TOTAL—XL. I. B. e. SUSPENSE—VOTED ..		45,000	1,50,000	1,00,000

II. A.—Thermo-Electric Schemes—Dindigul, Virudunagar and Palni Schemes.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Bu[dget] Esti[mate,] 1938-… (8
			II. A. a. Maintenance Proper.	RS.	RS.	RS.	R
II. A. a. 1. Maintenance and other charges.			Maintenance and miscellaneous expenses including work-charged establishment		45,700	45,000	
			Total—II. A. a. 1.—Voted.	..	45,700	45,000	6
II. A. a. 2. Charges payable to or recoverable from Governments, Departments and others.			Voted—				
			Recoveries from Municipalities ..		—17,000	—14,600	..
			Total—II. A. a. 2.—Voted.	..	17,000	— 14,600	..
			Total—XL. II. A. a. Maintenance Proper—Voted.	*534* 50,370	28,700	30,400	6,
			II. A. b. Establishments.				
II. A. b. 1. Pay of Officers.			Voted	..	5,300	4,500	
			Total—II. A. b. 1.—Voted.	..	5,300	4,500	
II. A. b. 2. Pay of Establishments.			Voted		11,000	8,800	
			Total—II. A. b. 2.—Voted.	..	11,000	8,800	
II. A. b. 3. Allowances.			Voted—				
			Travelling Allowances ..	..	1,000	800	
			Total—II. A. b. 3.—Voted.	..	1,000	800	2
II. A. b. 4. Other Charges.			Voted—				
			Pensionary Charges	..	100	100	
			Contingencies	..	600	600	
			Total—II. A. b. 4.—Voted.	..	700	700	3
			Total—XL. II. A. b.—Establishments—Voted ..	— 6,109	18,000	14,800	1,7

II. B.—THERMO-ELECTRIC SCHEMES—THENI, PERIYAKULAM AND BODINAYAKKANUR SCHEMES.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			II. B. a. MAINTENANCE PROPER.	RS.	RS.	RS.	RS.
B. a. 1. MAINTENANCE AND OTHER CHARGES.			Maintenance and miscellaneous expenses including work-charged establishment	..	13,900	14,500	14,000
			TOTAL—II. B. a. 1.—VOTED ..	..	13,900	14,500	14,000
B. a. 2. CHARGES PAYABLE TO OR RECOVERABLE FROM GOVERNMENTS, DEPARTMENTS AND OTHERS.			VOTED—				
			Recoveries from Municipalities ..	..	— 9,400	— 7,900	— 6,900
			Recoveries from "79 Capital Outlay—Theni Thermal Scheme" ..	..	..	— 1,200	..
			TOTAL—II. B. a. 2.—VOTED ..	..	— 9,400	— 9,100	— 6,900
			TOTAL—XL. II. B. a. MAINTENANCE PROPER—VOTED ..	30 12,372	4,500	5,400	7,100
			II. B. b. ESTABLISHMENTS.				
B. b. 1. PAY OF OFFICERS.			VOTED	..	3,400	3,200	3,200
	1	1	Temporary—Assistant Engineer, 1 (200—500) ..				
			TOTAL—II. B. b. 1.—VOTED ..	..	3,400	3,200	3,200
B. b. 2. PAY OF ESTABLISHMENTS.			VOTED	..	10,000	7,200	5,800
	19	12	Temporary—Junior Engineers 2 (100—200); Supervisor I Grade, 1 (100—200); Storekeepers 3 (30—55); Clerk, Lower division, 1 (35—60); Peons 5 (12—17)				
			TOTAL—II. B. b. 2.—VOTED ..	..	10,000	7,200	5,800
B. b. 3. ALLOWANCES.			VOTED—				
			TRAVELLING ALLOWANCES ..	..	500	800	800
			TOTAL—II. B. b. 3.—VOTED ..	..	500	800	800
B. b. 4. OTHER CHARGES.			VOTED—				
			Pensionary Charges		400	200	300
			Contingencies	..	400	400	400
			TOTAL—II. B. b. 4.—VOTED ..	..	800	600	700
			TOTAL—XL. II. B. b.—ESTABLISHMENTS—VOTED ..	— 39	14,700	11,800	10,500

XL.—RECEIPTS FROM ELECTRIC SCHEMES—WORKING EXPENSES—*cont.*

II. C.—THERMO-ELECTRIC SCHEMES—VIZAGAPATAM SCHEME.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			II. C. a. MAINTENANCE PROPER.				
II. C. a. 1. MAINTENANCE AND OTHER CHARGES.			Maintenance and Miscellaneous expenses including work-charged establishment	..	..	..	55,400
			TOTAL—II. C. a. 1.—VOTED ..	..	..	..	55,400
II. C. a. 2. CHARGES PAYABLE TO OR RECOVERABLE FROM GOVERNMENTS, DEPARTMENTS AND OTHERS.			VOTED—				
			Charges payable to Headquarters ..	..	..	..	4,500
			Amount debitable to "79. Capital outlay on Electric Schemes" ..	..	..	..	— 700
			TOTAL—II. C. a. 2.—VOTED ..	..	..	..	3,800
			TOTAL—XL.—C. a. MAINTENANCE PROPER—VOTED ..	..	..	..	59,200
			II. C. b. ESTABLISHMENTS.				
II. C. b. 1. PAY OF OFFICERS.			VOTED—				
			PERMANENT	..	..	..	10,200
	..	3	Divisional Electrical Engineer 1 (500—850); Assistant Engineer (Electrical) 2 (200—500) ..				
			TOTAL—II. C. b. 1.—VOTED ..	..	..	..	10,200
II. C. b. 2. PAY OF ESTABLISHMENTS.			VOTED—				
			PERMANENT	..	..	..	12,500
	..	22	Junior Engineers 5 (100—200); Supervisor I Grade Electrical 2 (100—200); Supervisor II Grade (Electrical) 1 (70—110); Supervisor II Grade (Mechanical) 1 (70—110); Upper Division Clerk 1 (55—70); Storekeeper II Grade 1 (55—70); Lower Division Clerks 2 (30—55); Typist 1 (30—55); Peons 8 (12—17)				
			TOTAL—II. C b. 2.—VOTED ..	..	..	..	12,500
II. C. b. 3. ALLOWANCES			VOTED—				
			TRAVELLING ALLOWANCES	..	..	..	4,000
			TOTAL—II. C. b 3.—VOTED ..	..	..	..	4,000
II. C. b. 4. OTHER CHARGES.			VOTED—				
			Pensionary charges	..	..	..	3,400
			Contingencies	..	..	..	1,800
			TOTAL—II. C. b. 4.—VOTED ..	..	..	..	5,200
			TOTAL—XL. C. b. ESTABLISHMENTS—VOTED ..	..	..	..	31,900

II.—D. THERMO-ELECTRIC SCHEMES—BEZWADA SCHEME.

-HEADS of ropriation.	Strength. 1937–1938.	Strength. 1938–1939.	Details.	Figures by detailed account heads. Accounts, 1936–1937.	Budget Estimate, 1937–1938.	Revised Estimate, 1937–1938.	Budget Estimate, 1938–1939.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				RS.	RS.	RS.	RS.
			II. D. a. MAINTENANCE PROPER.				
. a. 1. INTEN- :E AND IER CHAR- :.			Maintenance and miscellaneous expenses including work-charged establishment	..	..	..	42,200
			TOTAL—II. D. a. 1.—VOTED ..	..	..	..	42,200
. a. 2. ARGES YABLE TO RECOVER- LE FROM VERN- NTS, DE- TMENTS) OTHERS.			Charges payable to headquarters ..	..	..	..	4,000
			Amount debitable to "79. Capital Outlay on Electric Schemes" ..	..	..	..	— 10,000
			TOTAL—II. D. a. 2.—VOTED ..	..	..	..	— 6,000
			TOTAL—XL. II. D. a. MAINTENANCE PROPER—VOTED ..	..	..	..	36,200
			II. D. b. ESTABLISHMENT.				
. b. 1. Y OF FICERS.			VOTED—				
			PERMANENT	..	..	..	9,600
		3	Executive Engineer 1 (500—850); Assistant Engineers 2 (200—500)				
			TOTAL—II. D. b. 1.—VOTED ..	..	..	..	9,600
. b. 2. Y OF ABLISH- NT.			VOTED—				
			PERMANENT	..	..	..	11,400
		36	Junior Engineers 5 (100—200); Supervisor, I Grade (Electrical), 2 (100—200); Supervisor, II Grade (Mechanical), 1 (70—110); Electrical 1 (70—110); Civil 1(70—200); Draughtsman, III Grade, 1 (50—90); Tracer 1 (28—45); Divisional Accountant 1 (80—225); Accountant, I Grade, 1 (100—150); Clerks, Upper Division, 2 (55—70); Clerks, Lower Division, 3 (30—55); Storekeeper, II Grade, 1 (55—70); Stenotypist 1 (30—55); Shorthand special pay 1 (25); Typist 1 (30—55); Attender 1 (19—30); Peons 13 (12—17).				
			TOTAL—II. D. b. 2.—VOTED ..	..	..	..	11,400
. b. 3. LOW- ES.			VOTED—				
			Travelling Allowances	..	..	..	3,000
			TOTAL—II. D. b. 3.—VOTED ..	..	..	..	3,000
. b. 4. IER RGES.			VOTED—				
			Pensionary charges	..	..	..	2,300
			Contingencies	..	..	..	2,400
			TOTAL—II. D. b. 4.—VOTED ..	..	..	..	4,700
			TOTAL—II. D. b. ESTABLISHMENTS—VOTED	..	..	..	28,700

II. C.—THERMO-ELECTRIC SCHEMES—VIZAGAPATAM SCHEME.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	B Es 193
				RS.	RS.	RS.	
			II. C. a. MAINTENANCE PROPER.				
II. C. a. 1. MAINTENANCE AND OTHER CHARGES.			Maintenance and Miscellaneous expenses including work-charged establishment	..	..	..	
			TOTAL—II. C. a. 1.—VOTED ..	..	..	..	
II. C. a. 2. CHARGES PAYABLE TO OR RECOVERABLE FROM GOVERNMENTS, DEPARTMENTS AND OTHERS.			VOTED—				
			Charges payable to Headquarters ..	..	..	..	
			Amount debitable to "79. Capital outlay on Electric Schemes" ..	..	..	..	
			TOTAL—II. C. a. 2.—VOTED ..	..	..	..	
			TOTAL—XL—C. a. MAINTENANCE PROPER—VOTED ..	..	..	..	
			II. C. b. ESTABLISHMENTS.				
II. C. b. 1. PAY OF OFFICERS.			VOTED—				
			PERMANENT	..	..	..	
	..	3	Divisional Electrical Engineer 1 (500—850); Assistant Engineer (Electrical) 2 (200—500) ..				
			TOTAL—II. C. b. 1.—VOTED ..	..	..	..	
II. C. b. 2. PAY OF ESTABLISHMENTS.			VOTED—				
			PERMANENT	..	..	..	
	..	22	Junior Engineers 5 (100—200); Supervisor I Grade Electrical 2 (100—200); Supervisor II Grade (Electrical) 1 (70—110); Supervisor II Grade (Mechanical) 1 (70—110); Upper Division Clerk 1 (55—70); Storekeeper II Grade 1 (55—70); Lower Division Clerks 2 (30—55); Typist 1 (30—55); Peons 8 (12—17)				
			TOTAL—II. C b. 2.—VOTED ..	..	..	..	
II. C. b. 3. ALLOWANCES			VOTED—				
			TRAVELLING ALLOWANCES ..	..	..	..	
			TOTAL—II. C. b 3.—VOTED ..	..	..	..	
II. C. b. 4. OTHER CHARGES.			VOTED—				
			Pensionary charges	..	..	..	
			Contingencies	..	..	..	
			TOTAL—II. C. b. 4.—VOTED ..	..	..	..	
			TOTAL—XL. C. b. ESTABLISHMENTS—VOTED ..	..	..	..	

II.—D. Thermo-Electric Schemes—Bezwada Scheme.

...of ...on.	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			II. D. a. MAINTENANCE PROPER.				
. N- ND HAR-			Maintenance and miscellaneous expenses including work-charged establishment	..	..	..	42,200
			TOTAL—II. D. a. 1.—VOTED ..	..	..	..	42,200
. S E TO OVER- ROM			Charges payable to headquarters ..	..	..	..	4,000
			Amount debitable to "79. Capital Outlay on Electric Schemes" ..	..	..	..	— 10,000
N- DE-			TOTAL—II. D. a. 2.—VOTED ..	..	..	..	— 6,000
NTS HERS.			TOTAL—XL. II. D. a. MAINTENANCE PROPER—VOTED ..	..	..	..	36,200
			II. D. b. ESTABLISHMENT.				
1. r RS.			VOTED—				
			PERMANENT	..	..	..	9,600
		3	Executive Engineer 1 (500—850); Assistant Engineers 2 (200—500)				
			TOTAL—II. D. b. 1.—VOTED ..	..	..	..	9,600
. 2. F LISH-			VOTED—				
			PERMANENT	..	..	..	11,400
		36	Junior Engineers 5 (100—200); Supervisor, I Grade (Electrical), 2 (100—200); Supervisor, II Grade (Mechanical), 1 (70—110); Electrical 1 (70—110); Civil 1(70—200); Draughtsman, III Grade, 1 (50—90); Tracer 1 (28—45); Divisional Accountant 1 (80—225); Accountant, I Grade, 1 (100—150); Clerks, Upper Division, 2 (55—70); Clerks, Lower Division, 3 (30—55); Storekeeper, II Grade, 1 (55—70); Stenotypist 1 (30—55); Shorthand special pay 1 (25); Typist 1 (30—55); Attender 1 (19—30); Peons 13 (12—17).				
			TOTAL—II. D. b. 2.—VOTED ..	..	..	..	11,400
3. -			VOTED—				
			Travelling Allowances	..	..	..	3,000
			TOTAL—II. D. b. 3.—VOTED ..	..	..	..	3,000
4.			VOTED—				
ES.			Pensionary charges	..	..	..	2,300
			Contingencies	..	..	..	2,400
			TOTAL—II. D. b. 4.—VOTED ..	..	..	..	4,700
			TOTAL—II. D. b. ESTABLISHMENTS—VOTED	..	..	..	28,700

51—INTEREST ON CAPITAL OUTLAY ON ELECTRIC SCHEMES.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation. (ITEMS OF GRANT.)	Accounts, 1936-1937.		Budget Estimate, 1937-1938.		Revised Estimate, 1937-1938.		Budget 193
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
I. HYDRO-ELECTRIC SCHEMES.							
51-I. a. PYKARA HYDRO-ELECTRIC PROJECT ..			*8,75,800*	..	*8,43,400*	..	*9,99,00*
51-I. b. METTUR HYDRO-ELECTRIC PROJECT ..			*4,76,200*	..	*5,09,700*	..	*6,10,20*
51-I. c. PAPANASAM HYDRO-ELECTRIC PROJECT ..			..	..	..	..	*41,40*
TOTAL—51. I. HYDRO-ELECTRIC SCHEMES ..			*13,52,000*	..	*13,53,100*	..	*16,50,60*
II. THERMO-ELECTRIC SCHEMES.							
51-II. a. DINDIGUL, VIRUDUNAGAR AND PALNI ELECTRIC SUPPLY SCHEMES.			*7,900*	..	*10,700*	..	*3,20*
51-II. b. THENI, PERIYAKULAM AND BODINAYAKKANUR ELECTRIC SUPPLY SCHEMES.			*6,800*	..	*7,100*	..	*4,20*
51-II. c. VIZAGAPATAM THERMAL STATION ..			*35,900*	..	*34,900*	..	*74,40*
51-II. d. BEZWADA THERMAL STATION ..			*29,700*	..	*28,500*	..	*65,60*
51-II. e. COCANADA THERMAL STATION ..			..	..	..	..	*6,7*
51-II. f. PALACOLE THERMAL STATION ..			..	..	..	..	*4,3*
TOTAL—51. II. THERMO-ELECTRIC SCHEMES ..			*80,300*	..	*81,200*	..	*1,58,4*
TOTAL—MAJOR HEAD 51 (INCLUDED IN DEMAND XIV—ELECTRICITY) ..	*11,44,573*	..	*14,32,300*	..	*14,34,300*	..	*18,09,0*
	11,44,573		14,32,300		14,34,300		18

DEMAND XV—EDUCATION.

:STIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1938–1939.

DEMAND FOR GRANT (VOTED) .. .. Rs. 1,99,49,400

Total of sums Charged .. .. *Rs.* *63,02,900*

Summary by Major Heads.

HEAD OF ACCOUNT.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
CIENTIFIC DEPARTMENTS—DONATIONS, MUSEUMS, ETC. ..	*23,196*	71,525	*7,000*	82,600	*7,100*	82,200	*13,900*	81,800
DUCATION ..	*59,47,598*	1,96,84,904	*61,19,300*	1,97,64,400	*60,93,400*	1,97,77,900	*62,89,000*	1,98,67,600
AL—DEMAND XV ..	*59,70,794*	1,97,56,429	*61,26,300*	1,98,47,000	*61,00,500*	1,98,60,100	*63,02,900*	1,99,49,400
	2,57,27,223		2,59,73,300		2,59,60,600		2,62,52,300	

36—SCIENTIFIC DEPARTMENTS.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936-1937.		Budget Estimate, 1937-1938.		Revised Estimate, 1937-1938.		Budg 19
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charge
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
36. c. MUSEUMS—							
A. PAY OF OFFICERS.	*9,600*	4,744	*4,700*	5,200	*4,800*	5,500	*9,60*
B. PAY OF ESTABLISHMENTS ..	..	40,967	..	41,300	..	41,000	..
C. OTHER CHARGES ..	*9,618*	25,814	*300*	34,100	*300*	34,900	*30*
TOTAL—36. c. ..	*19,218*	71,525	*5,000*	80,600	*5,100*	81,400	*9,90*
36. d. DONATIONS TO SCIENTIFIC SOCIETIES	..	..	..	1,000	..	..	..
36. e. CHARGES IN ENGLAND.							
HIGH COMMISSIONER FOR INDIA—							
A. LEAVE SALARIES AND DEPUTATION PAY ..	*333*	..	..	1,000	..	800	..
B. STERLING OVERSEAS PAY	*3,667*	..	*2,000*	..	*2,000*	..	*4,00*
TOTAL—36. e. ..	*4,000*	..	*2,000*	1,000	*2,000*	800	*4,00*
36. f. LOSS OR GAIN BY EXCHANGE ..	*— 22*	..	..	..	..	..	..
TOTAL—36.—SCIENTIFIC DEPARTMENTS (INCLUDED IN DEMAND XV—EDUCATION).	*23,196*	71,525	*7,000*	82,600	*7,100*	82,200	*13,90*
	94,721		89,600		89,300		95

Summary by Minor Heads and Sub-heads of appropriation.

HEADS and SUB-HEADS of appropriation.	Accounts, 1936-1937.		Budget Estimate, 1937-1938.		Revised Estimate, 1937-1938.		Budget Estimate, 1938-1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
NIVERSITY.								
RANTS TO UNIVERSITIES—								
A. MADRAS UNIVERSITY	*2,85,500*	30,000	*2,85,500*	30,000	*2,85,500*	30,000	*2,85,500*	30,000
B. ANDHRA UNIVERSITY	*1,50,000*	..	*1,50,000*	..	*1,50,000*	..	*1,50,000*	..
C. ANNAMALAI UNIVERSITY	*1,50,000*	..	*1,50,000*	..	*1,50,000*	..	*1,50,000*	..
TOTAL—37. a. ..	*5,85,500*	30,000	*5,85,500*	30,000	*5,85,500*	30,000	*5,85,500*	30,000
GOVERNMENT ARTS COLLEGES—								
A. ARTS COLLEGES—MEN—								
1. PAY OF OFFICERS.	*1,07,374*	3,00,724	*89,000*	2,98,500	*84,300*	3,00,000	*88,000*	2,84,100
2. PAY OF ESTABLISHMENTS ..	..	4,23,447	..	4,29,600	..	4,26,000	..	4,29,000
3. ALLOWANCES AND HONORARIA ..	*299*	27,767	*400*	23,800	*3,800*	25,600	*300*	23,900
4. LABORATORY CHARGES ..	..	83,553	..	85,000	..	85,000	..	85,000
5. BOOKS AND PERIODICALS ..	..	17,436	..	17,000	..	17,000	..	17,000
6. OTHER CONTINGENCIES ..	*21,354*	47,938	..	69,200	..	67,900	..	67,900
Carried over ..	*1,29,027*	9,00,865	*89,400*	9,23,100	*88,100*	9,21,500	*88,300*	9,06,900

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Bud
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charg
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
UNIVERSITY—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS
37. b. GOVERNMENT ARTS COLLEGES—*cont.*							
Brought forward ..	*1,29,027*	9,00,865	*89,400*	9,23,100	*88,100*	9,21,500	*88,*
B. QUEEN MARY'S COLLEGE—							
1. PAY OF OFFICERS.	*15,600*	39,466	*11,100*	40,100	*13,500*	41,900	*15,*
2. PAY OF ESTABLISHMENTS ..	..	42,234	..	42,800	..	39,800	..
3. OTHER CHARGES.	*16,615*	20,805	*700*	35,600	*900*	36,000	..
TOTAL—37. b. ..	*1,61,242*	10,03,370	*1,01,200*	10,41,600	*1,02,500*	10,39,200	*1,03,9*
37. c. GRANTS TO NON-GOVERNMENT ARTS COLLEGES—							
A. TEACHING ..	..	2,26,200	..	2,26,200	..	2,25,300	..
B. BUILDINGS ..	..	2,37,970	..	1,04,000	..	1,04,000	..
C. EQUIPMENT ..	..	46,839	..	25,400	..	25,400	..
D. OTHER GRANTS ..	..	7,115	..	11,700	..	11,700	..
TOTAL—37. c. ..	..	5,18,124	..	3,67,300	..	3,66,400	..
37. d. GOVERNMENT PROFESSIONAL COLLEGES—							
A. LAW COLLEGE—							
1. PAY OF OFFICERS.	..	49,216	..	51,600	..	48,700	..
OTHER CHARGES.	*4,336*	10,212	..	14,800	..	14,800	..
Carried over ..	*4,336*	59,428	..	66,400	..	63,500	..

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1936–1937. Non-voted. (2)	Accounts, 1936–1937. Voted. (3)	Budget Estimate, 1937-1938. Charged. (4)	Budget Estimate, 1937-1938. Voted. (5)	Revised Estimate, 1937–1938. Charged. (6)	Revised Estimate, 1937–1938. Voted. (7)	Budget Estimate, 1938–1939. Charged. (8)	Budget Estimate, 1938–1939. Voted. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
IVERSITY—*cont.*								
GOVERNMENT PROFESSIONAL COLLEGES—*cont.*								
Brought forward ..	*4,336*	59,428	..	66,400	..	63,500	..	67,600
B. ENGINEERING COLLEGE—								
1. PAY OF OFFICERS.	*19,821*	66,435	*16,800*	77,700	*16,800*	71,200	*16,800*	77,200
2. PAY OF ESTABLISHMENTS ..	..	97,227	..	1,00,000	..	1,00,800	..	1,03,700
3. WORKSHOP MAINTENANCE ..	..	87,792	..	50,300	..	49,400	..	44,500
4. OTHER CHARGES..	*54*	14,654	*100*	17,100	*100*	15,900	*100*	12,800
5. CHARGES RECOVERABLE FROM GOVERNMENTS AND DEPARTMENTS ..	..	—23,681	..	—21,000	..	—21,000	..	—21,000
C. TEACHERS' COLLEGES—								
1. PAY OF OFFICERS.	*25,784*	83,315	*40,600*	74,600	*31,000*	77,300	*41,800*	73,400
2. PAY OF ESTABLISHMENTS ..	..	91,408	..	90,100	..	96,500	..	96,100
3. OTHER CHARGES ..	*4,000*	16,853	*1,800*	17,500	*1,300*	17,200	*1,600*	16,400
D. TRAINING COLLEGE FOR WOMEN—								
1. PAY OF OFFICERS.	*13,943*	26,645	*8,200*	21,100	*14,100*	18,400	*14,400*	23,100
2. PAY OF ESTABLISHMENTS ..	..	45,144	..	45,800	..	45,500	..	45,100
3. OTHER CHARGES..	*3,243*	22,380	..	23,900	..	24,200	..	26,600
TOTAL—37. d. ..	*71,181*	5,87,600	*67,500*	5,63,500	*63,300*	5,58,900	*74,700*	5,65,500
. GRANTS TO NON-GOVERNMENT PROFESSIONAL COLLEGES ..	..	3,977	..	4,300	..	3,700	..	8,500
AL—UNIVERSITY ..	*8,17,923*	21,43,071	*7,54,200*	20,06,700	*7,51,300*	19,98,200	*7,64,100*	21,04,200
	29,60,994		27,60,900		27,49,500		28,68,300	

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936-1937.		Budget Estimate, 1937-1938.		Revised Estimate, 1937-1938.		Budget E[...] 1938-1[...]
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
SECONDARY.							
37. f. GOVERNMENT SECONDARY SCHOOLS—							
A. European—							
1. SPECIAL STAFF—BOYS' SCHOOLS.	*656*	6,215	..	6,800	..	6,700	..
2. SPECIAL STAFF—GIRLS' SCHOOLS.	..	11,111	..	12,000	..	12,000	..
B. Non-European—							
I. GOVERNMENT SECONDARY SCHOOLS FOR BOYS—							
1. PAY OF ESTABLISHMENTS ..		70,016	..	69,000	..	68,500	..
2. CONTINGENCIES ..	*17*	10,167	..	11,900	..	11,200	..
3. OTHER CHARGES ..		7,503	..	7,600	..	7,100	
II. GOVERNMENT SECONDARY SCHOOLS FOR GIRLS—							
1. PAY OF OFFICERS AND ESTABLISHMENTS ..		81,064	..	81,800	..	84,300	..
2. OTHER CHARGES ..		9,362	..	10,800	..	11,100	..
TOTAL—37. f. ..	*673*	1,95,438	..	1,99,900	..	2,00,900	
37. g. DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS—							
A. European—							
1. TEACHING ..		2,75,700	..	2,79,600	..	2,82,500	
2. BOARDING ..		2,50,375	..	2,59,500	..	2,59,500	..
3. BUILDINGS ..		32,060	..	66,100	..	66,100	..
4. OTHER GRANTS ..		78,565	..	86,100	..	86,000	..

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1936-1937. Non-voted. (2)	Accounts, 1936-1937. Voted. (3)	Budget Estimate, 1937-1938. Charged. (4)	Budget Estimate, 1937-1938. Voted. (5)	Revised Estimate, 1937-1938. Charged. (6)	Revised Estimate, 1937-1938. Voted. (7)	Budget Estimate, 1938-1939. Charged. (8)	Budget Estimate, 1938-1939. Voted. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
CONDARY—*cont.*								
DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS—*cont.*								
B. Non-European—								
1. TEACHING ..	..	8,99,809	..	9,06,500	..	9,06,500	..	9,22,400
2. PROVIDENT FUND.	..	43,918	..	42,000	..	45,000	..	45,000
3. BUILDINGS ..	..	92,348	..	66,000	..	27,300	..	..
4. EQUIPMENT ..	..	70,780	..	26,500	..	26,500	..	70,000
5. MISCELLANEOUS GRANTS ..	..	79,040	..	67,500	..	82,100	..	89,600
TOTAL—37. g. ..	..	18,22,595	..	17,99,800	..	17,81,500	..	17,87,700
h. GRANTS TO LOCAL BODIES FOR SECONDARY EDUCATION—								
A. ORDINARY AREAS.								
1. TEACHING ..	..	7,60,745	..	7,69,200	..	7,69,600	..	7,79,300
2. BUILDINGS ..	..	1,01,602	..	85,300	..	85,300	..	75,000
3. EQUIPMENT ..	..	10,270	..	6,600	..	6,600	..	20,200
4. OTHER GRANTS ..	..	4,739	..	2,700	..	2,600	..	6,800
PARTIALLY EXCLUDED AREAS.								
TEACHING ..	..	19,700	..	19,700	..	19,700	..	20,400
TOTAL—37. h. ..	..	8,97,056	..	8,83,500	..	8,83,800	..	9,01,700
	673	29,15,089	..	28,83,200	..	28,66,200	..	28,94,900
OTAL—SECONDARY..	29,15,762		28,83,200		28,66,200		28,94,900	

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1936-1937.		Budget Estimate, 1937-1938.		Revised Estimate, 1937-1938.		Budg[...] 1
	Non-voted. (2)	Voted. (3)	Charged. (4)	Voted. (5)	Charged. (6)	Voted. (7)	Charg[...] (8)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
PRIMARY.							
37. j. GOVERNMENT PRIMARY SCHOOLS—							
A. PARTIALLY EXCLUDED AREAS.							
1. PAY OF ESTABLISHMENTS ..	..	20,805	..	21,400	..	22,400	..
2. PETTY CONSTRUCTION AND REPAIRS ..	..	2,152	..	1,300	..	2,200	..
3. OTHER CHARGES.	..	1,740	..	2,200	..	2,600	..
B. EXCLUDED AREAS ..	*5,161*	..	*5,800*	..	*6,200*	..	*6,10*
TOTAL—37. j. ..	*5,161*	24,697	*5,800*	24,900	*6,200*	27,200	*6,10*
37. k. DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS—							
A. European—							
1. TEACHING ..	..	26,760	..	25,400	..	26,000	..
2. OTHER GRANTS.	..	14,943	..	27,700	..	27,600	..
B. Non-European.							
I. ORDINARY AREAS.							
(1) BOARDING ..	..	2,84,574	..	2,89,300	..	2,89,300	..
(2) OTHER GRANTS ..	..	25,402	..	33,400	..	30,200	..
II. PARTIALLY EXCLUDED AREAS	..	19,081	..	23,000	...	29,700	..
TOTAL—37. k. ..	..	3,70,760	..	3,98,800	..	4,02,800	..

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1936–1937. Non-voted. (2)	Accounts, 1936–1937. Voted. (3)	Budget Estimate, 1937–1938. Charged. (4)	Budget Estimate, 1937–1938. Voted. (5)	Revised Estimate, 1937–1938. Charged. (6)	Revised Estimate, 1937–1938. Voted. (7)	Budget Estimate, 1938–1939. Charged. (8)	Budget Estimate, 1938–1939. Voted. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
RIMARY—*cont.*								
GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION—								
A. LOCAL BODIES—								
ORDINARY AREAS.								
1. GRANTS UNDER SECTION 37 OF THE ACT VIII OF 1920 ..	*21,97,935*	..	*24,53,000*	..	*24,41,700*	..	*26,47,000*	..
2. GRANTS UNDER PROVISO TO SECTION 37 OF THE ACT VIII OF 1920 ..	*27,70,234*	..	*27,70,000*	..	*27,70,000*	..	*27,70,000*	..
3. TEACHING ..	..	35,18,080	..	34,65,600	..	34,70,900	..	34,39,700
4. MANUAL TRAINING ..	..	7,444	..	8,000	..	7,500	..	7,500
5. BUILDINGS AND EQUIPMENT ..	..	28,997	..	24,600	..	24,100	..	10,000
6. OTHER GRANTS ..	..	5,162	..	6,800	..	4,800	..	4,800
PARTIALLY EXCLUDED AREAS—								
TEACHING	..	45,874	..	45,900	..	45,900	..	45,900
B. DISTRICT EDUCATIONAL COUNCILS—								
1. TEACHING ..	..	59,55,951	..	61,56,000	..	61,56,000	..	61,56,000
2. BUILDINGS ..	..	37,500	..	30,200	..	30,200	..	30,000
3. EQUIPMENT ..	..	15,000	..	4,800	..	4,800	..	10,000
4. OTHER GRANTS ..	..	76,920	..	70,400	..	77,900	..	77,900
C. PANCHAYATS—								
1. TEACHING ..	..	2,92,359	..	3,07,700	..	3,07,700	..	3,12,500
2. BUILDINGS ..	..	11,909	..	5,000	..	5,000	..	..
TOTAL—37. 1. ..	*49,68,169*	99,95,196	*52,23,000*	1,01,25,000	*52,11,700*	1,01,34,800	*54,17,000*	1,00,94,300
OTAL—PRIMARY ..	*49,73,330*	1,03,90,653	*52,28,800*	1,05,48,700	*52,17,900*	1,05,64,800	*54,23,100*	1,05,33,300
	1,53,63,983		1,57,77,500		1,57,82,700		1,59,56,400	

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936-1937.		Budget Estimate, 1937-1938.		Revised Estimate, 1937-1938.		Budget Estin 1938-1939	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Vo
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	R
SPECIAL.								
37. m. GOVERNMENT SPECIAL SCHOOLS—								
m. A. TRAINING SCHOOLS—MASTERS—								
1. PAY AND ALLOWANCES OF ESTABLISHMENTS ..		4,81,736	..	4,85,100	..	4,85,100	..	4,88
2. STIPENDS ..		3,86,325	..	3,93,000	..	3,80,000	..	3,80
3. APPARATUS AND MATERIALS ..		10,708	..	12,300	..	11,400	..	11
4. OTHER CONTINGENCIES ..	*2,055*	57,374	..	60,300	..	61,100	..	60
m. B. TRAINING SCHOOLS—MISTRESSES—								
1. PAY OF OFFICERS.		43,619	..	43,200	..	43,200	..	36,
2. PAY OF ESTABLISHMENTS ..		5,43,059	..	5,50,300	..	5,45,000	..	5,56,
3. ALLOWANCES AND HONORARIA ..		16,882	..	16,200	..	16,200	..	17,
4. STIPENDS ..		1,30,686	..	1,34,000	..	1,36,000	..	1,36,0
5. CONTINGENCIES.	*3,082*	77,441	..	85,900	..	85,100	..	84,1
TOTAL—37. m. ..	*5,137*	17,47,830	..	17,80,300	..	17,63,100	..	17,71,0

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

R HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1936–1937. Non-voted. (2)	Accounts, 1936–1937. Voted. (3)	Budget Estimate, 1937–1938. Charged. (4)	Budget Estimate, 1937–1938. Voted. (5)	Revised Estimate, 1937–1938. Charged. (6)	Revised Estimate, 1937–1938. Voted. (7)	Budget Estimate, 1938–1939. Charged. (8)	Budget Estimate, 1938–1939. Voted. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
SPECIAL—*cont.*								
n. DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS—								
A. European—								
RECURRING ..	..	9,040	..	9,400	..	8,800	..	10,400
B. Non-European—								
1. TEACHING ..	..	1,82,052	..	1,89,900	..	1,89,500	..	1,90,200
2. STIPENDIARY ..	..	1,97,184	..	2,02,700	..	2,02,700	..	2,06,900
3. BUILDINGS ..	..	21,100	..	12,300	..	200	..	..
4. OTHER GRANTS ..	..	33,121	..	31,500	..	30,500	..	32,600
TOTAL—37. n. ..	..	4,42,497	..	4,45,800	..	4,31,700	..	4,40,100
TOTAL—SPECIAL ..	*5,137*	21,90,327	..	22,26,100	..	21,94,800	..	22,11,100
	21,95,464		22,26,100		21,94,800		22,11,100	
GENERAL.								
o. DIRECTION—								
A. PAY OF OFFICERS ..	*46,721*	24,730	*46,800*	16,000	*53,100*	16,300	*37,700*	20,800
B. PAY OF ESTABLISHMENTS	..	70,215	..	67,500	..	67,000	..	67,600
C. OTHER CHARGES ..	*11,006*	30,303	*2,700*	37,200	*2,700*	38,100	*2,700*	39,000
TOTAL—37. o. ..	*57,727*	1,25,248	*49,500*	1,20,700	*55,800*	1,21,400	*40,400*	1,27,400

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936-1937.		Budget Estimate, 1937-1938.		Revised Estimate, 1937-1938.		Budget E[stimate,] 1938-[1939.]	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
GENERAL—*cont.*								
37. p. INSPECTION—								
A. European ..	*6,754*	15,228	*22,000*	7,600	*15,800*	9,600	*23,000*	
B. Non-European—								
p. B. INSPECTION—MEN'S BRANCH—								
I. ORDINARY AREAS—								
1. PAY OF OFFICERS.	..	1,59,831	..	1,62,600	..	1,81,600	..	1
2. PAY OF ESTABLISHMENTS ..	..	9,12,047	..	9,41,000	..	9,59,000	..	9
3. ALLOWANCES ..	..	1,60,736	..	1,68,800	..	1,76,000	..	1
4. CONTINGENCIES ..	*4,047*	99,696	..	1,05,400	..	1,09,500	..	1
II. PARTIALLY EXCLUDED AREAS—								
1. PAY OF ESTABLISHMENTS ..	..	11,010	..	10,700	..	11,300	..	
2. OTHER CHARGES ..	*10*	3,964	..	3,800	..	4,000	..	
p. C. INSPECTION— WOMEN'S BRANCH—								
1. PAY OF OFFICERS.	*33,268*	16,525	*16,000*	26,000	*10,800*	27,200	*20,700*	
2. PAY OF ESTABLISHMENTS ..	..	1,78,543	..	1,81,000	..	1,87,000	..	1,
3. ALLOWANCES ..	*4,297*	36,166	*3,000*	38,000	*1,200*	40,500	*2,700*	
4. OTHER CHARGES ..	*813*	33,272	..	34,500	..	34,500	..	
p. D. SUPERINTENDENT OF SANSKRIT SCHOOLS.	..	10,689	..	11,800	..	9,100	..	
TOTAL—37. p. ..	*49,189*	16,37,707	*41,000*	16,91,200	*27,800*	17,49,300	*46,400*	17,

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1936–1937. Non-voted. (2)	Voted. (3)	Budget Estimate, 1937–1938. Charged. (4)	Voted. (5)	Revised Estimate, 1937–1938. Charged. (6)	Voted. (7)	Budget Estimate, 1938–1939. Charged. (8)	Voted. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
NERAL—*cont.*								
CHOLARSHIPS—								
European	..	11,843	..	14,400	..	12,600	..	13,300
Non-European—								
ORDINARY AREAS ..	..	1,68,490	..	1,73,000	..	1,70,600	..	1,75,700
PARTIALLY EXCLUDED AREAS	..	1,528	..	3,600	..	3,600	..	4,600
TOTAL—37. q. ..	..	1,81,861	..	1,91,000	..	1,86,800	..	1,93,600
ISCELLANEOUS—								
European	..	14,308	..	13,600	..	13,600	..	14,100
Non-European—								
1. ORIENTAL MANUSCRIPTS ..	..	11,175	..	11,300	..	11,300	..	12,700
2. TEXT-BOOK COMMITTEE AND REGISTRATION OF BOOKS ..	..	8,841	..	9,000	..	9,000	..	8,300
3. GRANTS TO LOCAL BODIES FOR PUBLIC LIBRARIES	..	16,970	..	3,500	..	3,500	..	..
4. GRANTS TO PANCHAYATS FOR PUBLIC LIBRARIES ..	..	..	..	1,500	..	1,500	..	..
5. GRANTS FOR BOY SCOUT AND GIRL GUIDE MOVEMENT ..		13,500	..	13,500	..	13,500	..	13,500
6. OTHER GRANTS ..	..	7,980	..	8,200	..	9,000	..	9,100
TOTAL—37. r. ..	..	72,774	..	60,600	..	61,400	..	57,700
TAL—GENERAL ..	*1,06,916*	20,17,590	*90,500*	20,63,500	*83,600*	21,18,900	*86,800*	20,97,900
	21,24,506		21,54,000		22,02,500		21,84,700	

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

Particulars.	Accounts, 1936-1937.		Budget Estimate, 1937-1938.		Revised Estimate, 1937-1938.		Budget … 1938
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
37. s. CHARGES IN ENGLAND—							
HIGH COMMISSIONER FOR INDIA—							
I. European.							
STERLING OVERSEAS PAY ..	*1,318*	..	*4,800*	..	*3,200*		*4,800*
TOTAL—s. I. ..	*1,318*	..	*4,800*	..	*3,200*	..	*4,800*
II. Non-European.							
A. LEAVE SALARIES AND DEPUTATION PAY ..	*33,543*	8,817	*32,600*	12,200	*30,000*	8,200	..
B. STERLING OVERSEAS PAY.	*8,616*	..	*8,400*	..	*7,600*	..	*10,200*
C. STORES FOR INDIA ..	..	19,112	..	24,000	..	27,000	..
D. OTHER CHARGES (SCHOLARSHIPS)	*382*	400	..	..	..	..	..
TOTAL—s. II. ..	*42,541*	28,329	*41,000*	36,200	*37,600*	35,200	*10,200*
TOTAL—37. s. ..	*43,859*	28,329	*45,800*	36,200	*40,800*	35,200	*15,000*
37. t. LOSS OR GAIN BY EXCHANGE—							
I. European	*— 9*	..	..	..	..		
II. Non-European.							
A. OTHER THAN ON STORES ..	*— 231*	— 51	..	..	*— 200*	— 100	
B. STORES	..	— 104	..	..	..	— 100	..
TOTAL—37. t. ..	*— 240*	— 155	..	..	*— 200*	— 200	..
Deduct—**Savings due to the revision of scales of pay in 1938** ..		..	..	..	..	..	..
TOTAL—MAJOR HEAD 37 (INCLUDED IN DEMAND XV.—EDUCATION) ..	*59,47,598*	1,96,84,904	*61,19,300*	1,97,64,400	*60,93,400*	1,97,77,900	*62,89,000*
	2,56,32,502		2,58,83,700		2,58,71,300		2,61,56

ADS of iation.	Strength. 1937–1938.	Strength. 1938–1939.	Details.	Figures by detailed account heads. Accounts, 1936–1937.	Budget Estimate, 1937–1938.	Revised Estimate, 1937–1938.	Budget Estimate, 1938–1939.
)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				RS.	RS.	RS.	RS.
PAY OF ICERS.			CHARGED	*9,606*	*4,700*	*4,800*	*9,600*
	1	*1*	*Superintendent (500—50—800)* ..				
			VOTED	4,744	5,200	5,500	5,600
	1	1	Librarian (250—800)				
			TOTAL—c. A. { *Charged*	*9,600*	*4,700*	*4,800*	*9,600*
			TOTAL—c. A. { VOTED ..	4,744	5,200	5,500	5,600
PAY OF ABLISH-ITS.			VOTED	40,967	41,300	41,000	43,500
	20	21	Personal Assistant 1 (125—250); Science Assistants 4 (125—250), 1 (100—200); Archæological Chemist 1 (100—200) Sub-Librarian 1 (70—175); Head Clerk 1 (65—85); Accountant and Cash-keeper 1 (65—85); Clerks 2 (65—85), 6 (40—65); Taxidermists 1 (55—1—65), 1 (40—1—50); Draftsman Photographer 1 (55—1—65)				
	7	7	Attendants 5 (40—65), 1 (25—½—30); Personal pay 1 (3); Caretaker 1 (40—1—50)				
	47	54	Attenders 1 (23—35), 1 (19—30), 1 (19—24), 5 (20—25), 1 (19—24); Printer 1 (20—25); Daffadar 1 (17—22); Peons 32 (15—20), 11 (12—17)				
			Leave Allowances				
			TOTAL—c. B.—VOTED ..	40,967	41,300	41,000	43,500
OTHER RGES.			CHARGED—				
			TRAVELLING ALLOWANCES AND COST OF PASSAGES	..	*300*	*300*	*300*
			VOTED—				
			RATES AND TAXES ..	*9,618*	9,600	10,300	10,300
			TRAVELLING ALLOWANCES ..	654	600	600	600
			OTHER COMPENSATORY—				
			Madras House Allowance 1 (37-8-0), 2 (25), 1 (23-8-0), 1 (15); Presidency Allowance 1 (6-8-0) for one year, 1 (6-8-0) for ten months, 15 (2-8-0); Overtime fee for caretaker	2,015	2,200	2,000	2,300
			PAY OF MENIALS ..	1,800	1,800	1,800	1,800
			FURNITURE AND FITTINGS ..	5,095	2,000	2,000	2,000
			APPARATUS AND MATERIALS ..	1,821	3,000	3,000	2,000
			BOOKS AND PERIODICALS ..	7,146	6,400	6,700	6,600
			COST OF SPECIMENS ..	1,147	1,000	1,000	1,000
			OTHER CONTINGENCIES	6,136	7,500	7,500	6,100
			TOTAL—c. C. { *Charged* ..	*9,618*	*300*	*300*	*300*
			TOTAL—c. C. { VOTED ..	25,814	34,100	34,900	32,700
RAND TOTAL—36. c.—MUSEUMS ..				90,743	85,600	86,500	91,700
			Charged on revenues ..	*19,218*	*5,000*	*5,100*	*9,900*
			VOTED ..	71,525	80,600	81,400	81,800

37. a.—EDUCATION—University—Grants to Universities.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	B[illegible] Es[illegible] 193[illegible]
				RS.	RS.	RS.	
a. A. Madras University.			Charged—				
			Recurring	*2,85,500*	*2,85,500*	*2,85,500*	
			Grant under sections 44 (2) (a) and 44 (2) (b) of the Madras University Act, 1923.				
			Voted—				
			Recurring—Other grants ..	30,000	30,000	30,000	
			Total—a. A. *Charged* ..	*2,85,500*	*2,85,500*	*2,85,500*	*2,*
			Total—a. A. Voted ..	30,000	30,000	30,000	
a. B. Andhra University.			Charged—				
			Recurring	*1,50,000*	*1,50,000*	*1,50,000*	
			Grant under section 37 (3) of the Andhra University Act, 1925.				
			Total—a. B.—*Charged* ..	*1,50,000*	*1,50,000*	*1,50,000*	*1,*
a. C. Annamalai University.			Charged—				
			Recurring	*1,50,000*	*1,50,000*	*1,50,000*	
			Grant to the Annamalai University under section 43 (1) of the Annamalai University Act, 1929.				
			Total—a. C.—*Charged* ..	*1,50,000*	*1,50,000*	*1,50,000*	*1,*
			GRAND TOTAL—37. a.—GRANTS TO UNIVERSITIES ..	6,15,500	6,15,500	6,15,500	6,1
			Charged ..	*5,85,500*	*5,85,500*	*5,85,500*	*5,8*
			Voted ..	30,000	30,000	30,000	3

37. b.—EDUCATION—University—Government Arts Colleges.

Sub-heads of appropriation. (1)	1937–1938. (2)	1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	(8)
			b. A. Arts Colleges—Men.				
b. A. 1. Pay of Officers.			Charged	*1,07,374*	*89,000*	*84,300*	
	3 [*6*]	*3* [*6*]	*Principals, I.E.S. (400—1,750); Special pay 1 (250), 2 (150)* ..				
	2 [*4*]	*2*	*Professors, I.E.S. (400—1,750); Rupee Overseas pay 1 (300)* ..				
			Voted	3,00,724	2,98,500	3,00,000	2
	15 [13]	15	Professors, M.E.S. 15 (250—800); Personal pay 2 (50—50/2—250).				
	27 [24]	27 [24]	Principals and Lecturers, M.E.S. 21 (250—800), 6 (200—700); Special pay 3 (50), 2 (30) ..				
			Leave Allowances				
			Total—b. A. 1. *Charged* ..	*1,07,374*	*89,000*	*84,300*	*8*
			Total—b. A. 1. Voted ..	3,00,724	2,98,500	3,00,000	2,8

ps of tion.	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			b. A. ARTS COLLEGES—MEN —*cont.*	RS.	RS.	RS.	RS.
PAY OF LISH- .			VOTED	4,23,447	4,29,600	4,26,000	4,29,000
	95 [96]	96 [97]	Assistant Professors and Assistant Lecturers S.E.S. 2 (250—300), 88 (125—250), 6 (100—200); Special pay 1 (15)				
	122 [126]	112 [116]	Teachers, Pandits and Instructors 24 (75—250), 8 (75—150), 1 (70—130), 2 (100—125), 16 (75—95), 3 (65—5/2—80), 3 (60—80), 9 (50—65), 4 (40—50), 1 (35—45), 10 (25—50), 3 (23—2/2—45), 23 (35—60), 5 (30—55); Personal pay 1 (32½), 1 (8), 4 (5), 1 (2); Special pay 3 (25), 2 (15)				
	..	26	Demonstrators 25 (40—5/2—65), Tutor 1 (40—5/2—65) ..				
	10	10	Mechanics 1 (65—5—95), 7 (40—2—60), 2 (38—2/2—50) ..				
	37	37	Clerks and Librarians 1 (85—125), 1 (65—85), 11 (40—65), 21 (35—60), 3 (30—55); Special pay of Head Clerks 5 (5) ..				
	109	110	Servants—Sergeant 1 (28—3/2—37); Attenders 9 (23—35), 10 (20—35), 2 (19—30), 11 (20—25), 5 (17—22); Peons 19 (15—20), 42 (12—18), 11 (12—17); Personal pay 2 (4)				
			Leave Allowances				
	40	21	Temporary—Assistant Professor, Lecturers and Teachers 2 (125—250), 2 (100—10/2—200), 1 (75—250), 1 (70—200); Pandits and Instructors 2 (75—95), 1 (45), 1 (35), 1 (23—45); Hindi Teachers 3 (30); Part-time Religious Instructors 2 (24), Part time Malayalam Pandit 1 (45); Tutor 1 (40), Steno-typist 1 (30—55); Peons 2 (12—17) ..				
			Special pay 1 (25)				
			TOTAL—b. A. 2.—VOTED ..	4,23,447	4,29,600	4,26,000	4,29,000
. ALLOW- ES AND ORARIA.			CHARGED—				
			Allowances— *Travelling allowances, cost of passages, other compensatory* ..	*299*	*400*	*3,800*	*300*
			VOTED—				
			TRAVELLING AND OTHER COMPENSATORY ALLOWANCES AND HONORARIA	27,767	23,800	25,600	23,900
			TOTAL—b. A. 3. *Charged* ..	*299*	*400*	*3,800*	*300*
			TOTAL—b. A. 3. VOTED ..	27,767	23,800	25,600	23,900
. LABO- RY RGES.			TOTAL—b. A. 4.—VOTED ..	83,553	85,000	85,000	85,000
. BOOKS PERIO- LS.			TOTAL—b. A. 5.—VOTED ..	17,436	17,000	17,000	17,000

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account: Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)
				RS.	RS.	RS.
			b. A. ARTS COLLEGES—MEN —*cont.*			
b. A. 6. OTHER CONTINGENCIES.			VOTED—			
			PETTY CONSTRUCTION AND REPAIRS.	7,475	6,500	6,500
			PURCHASE AND REPAIR OF FURNITURE AND BICYCLES	8,041	7,500	7,500
			GAMES	7,678	8,000	7,800
			OTHER CONTINGENCIES	24,744	24,300	23,300
			RATES AND TAXES	*21,354*	22,900	22,800
				21,354		
			TOTAL—b. A. 6.—VOTED .	47,938	69,200	67,900
			TOTAL—b. A. ARTS COLLEGES —MEN ..	10,29,892	10,12,500	10,09,600
			Charged ..	*1,29,027*	*89,400*	*88,100*
			VOTED ..	9,00,865	9,23,100	9,21,500
			b. B. QUEEN MARY'S COLLEGE.			
b. B. 1. PAY OF OFFICERS.			CHARGED	*15,600*	*11,100*	*13,500*
	1	*1*	*Principal, I.E.S. (Women) (400—1,050); Rupee Overseas pay 1 (150); Special pay 1 (100)* ..			
			VOTED			
	7 [8]	8	Professors and Assistant Professors 7 (200—500), 1 (200—30—2/2—500)	39,466	40,100	41,900
			Leave Allowances			
			TOTAL—b. B. 1. *Charged* ..	*15,600*	*11,100*	*13,500*
			TOTAL—b. B. 1. VOTED ..	39,466	40,100	41,900
b. B. 2. PAY OF ESTABLISHMENTS.			VOTED	42,234	42,800	39,800
	15 [16]	15 [16]	Assistants 4 (125—250), 5 (100—10/2—200), 2 (75—150), 2 (65—5/2—80), 1 (70—130), 1 (45—3—90—100); Personal pay 1 (5); Special pay 1 (10)			
	..	3	Demonstrators (40—5/2—65) ..			
	1	1	Sub-Assistant Surgeon (75—175—200)			
	2	2	House-keeper 1 (65—85); Mechanic 1 (40—2—60)			
	4	4	Clerks and Librarian 1 (65—85), 2 (40—65); Storekeeper 1 (40—65)			
	13	13	Sergeant 1 (45—5/2—70); Attenders 4 (23—35); 2 (19—30); Peons 3 (15—20), 2 (12—18), 1 (12—17); Personal pay 1 (1) ..			
			Leave Allowances			
			Carried over ..	42,234	42,800	39,800

[H]eads of [app]riation.	Strength. 1937–1938.	Strength. 1938–1939.	Details.	Accounts, 1936–1937.	Budget Estimate, 1937–1938.	Revised Estimate, 1937–1938.	Budget Estimates, 1938–1939.
[(]1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				RS.	RS.	RS.	RS.
			b. B. QUEEN MARY'S COLLEGE —*cont.*				
			Brought forward ..	42,234	42,800	39,800	39,700
[2]. PAY OF [EST]ABLISH[MEN]TS—*cont.*			VOTED—*cont.*				
	7	3	Temporary—Assistants 1 (125—250), 1 (100—200), 1 (75—250) ..				
			TOTAL—b. B. 2.—VOTED ..	42,234	42,800	39,800	39,700
[3]. OTHER [CHA]RGES.			CHARGED—				
			Travelling allowance (including cost of passages)	..	*700*	*900*	..
			VOTED—				
			LABORATORY CHARGES	10,583	8,900	8,900	8,900
			ALLOWANCES	1,228	1,200	1,000	1,000
			Travelling allowances; other compensatory—Madras House Allowance, Presidency Allowance, Conveyance Allowance 1 (15).				
			BOOKS AND PERIODICALS ..	2,006	2,000	2,000	2,000
			RATES AND TAXES	*16,615*	16,600	17,700	17,700
			OTHER CONTINGENCIES	6,988	6,900	6,400	6,400
			TOTAL—b. B. 3. *Charged*	*16,615*	*700*	*900*	..
			TOTAL—b. B. 3. VOTED ..	20,805	35,600	36,000	36,000
			TOTAL—b. B. QUEEN MARY'S COLLEGE	1,34,720	1,30,300	1,32,100	1,35,300
			Charged ..	*32,215*	*11,800*	*14,400*	*15,600*
			VOTED ..	1,02,505	1,18,500	1,17,700	1,19,700
[GR]AND TOTAL—37. b.—GOVERNMENT ARTS COLLEGES ..				11,64,612	11,42,800	11,41,700	11,30,500
			Charged ..	*1,61,242*	*1,01,200*	*1,02,500*	*1,03,900*
			VOTED ..	10,03,370	10,41,600	10,39,200	10,26,600

37. c.—EDUCATION—UNIVERSITY—GRANTS TO NON-GOVERNMENT ARTS COLLEG

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)
				RS.	RS.	RS.
c. A. TEACHING.			TOTAL—c. A.—VOTED ..	2,26,200	2,26,200	2,25,300
c. B. BUILDINGS.			TOTAL—c. B.—VOTED ..	2,37,970	1,04,000	1,04,000
c. C. EQUIPMENT.			TOTAL—c. C.—VOTED ..	46,839	25,400	25,400
c. D. OTHER GRANTS.			TOTAL—c. D.—VOTED ..	7,115	11,700	11,700
GRAND TOTAL—37. c.—GRANTS TO NON-GOVERNMENT ARTS COLLEGES—VOTED				5,18,124	3,67,300	3,66,400

..

37. d.—EDUCATION—UNIVERSITY—GOVERNMENT PROFESSIONAL COLLEGES.

Sub-heads of appropriation. (1)	1937–1938. (2)	1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)
			d. A. LAW COLLEGE.			
d. A. 1. PAY OF OFFICERS.			VOTED	49,216	51,600	48,700
	2	2	Principal 1 (1,250—50—1,800); Vice-Principal 1 (600—50—1,200).			
	7	7	Professor 1 (300—30/2—360—40/2—600); Personal pay 1 (40); Lecturers 6 (250) ..			
			TOTAL—d. A. 1.—VOTED ..	49,216	51,600	48,700
d. A. 2. OTHER CHARGES.			VOTED—			
			PAY OF ESTABLISHMENTS ..	5,000	5,000	4,900
	3	3	Clerks (40—65)			
	13	13	Attenders 1 (23—35), 2 (20—25), 1 (17—22); Peons 7 (15—20), 2 (12—17)			
			Leave Allowances			
			ALLOWANCES—			
			Travelling allowances—Presidency allowances 5 (2½)	150	200	200
			RATES AND TAXES	*4,336*	4,400	4,600
			BOOKS AND PERIODICALS	1,997	2,000	2,000
			OTHER CONTINGENCIES	3,065	3,200	3,100
			TOTAL—d. A. 2.—VOTED ..	*4,336* 10,212	14,800	14,800
			TOTAL—d. A. LAW COLLEGE—VOTED ..	*4,336* 59,428	66,400	63,500

37. d.—EDUCATION—UNIVERSITY—GOVERNMENT PROFESSIONAL COLLEGES—cont.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimates, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			d. B. ENGINEERING COLLEGE.				
d. B. 1. PAY OF OFFICERS.			CHARGED	*19,821*	*16,800*	*16,800*	*16,800*
	1	1	*Principal 1—I.E.S. (400—1,750); Special pay 1 (150).* ..				
			Leave Allowances				
			VOTED	66,435	77,700	71,200	77,200
	11	11	Professors and Instructors 1 (800—100/2—1,000), 3 (600—75/2—900), 3 (250—800), 2 (200—700), 1 (250—500), 1 (200—420); Special pay 3 (30)				
			Leave Allowances				
			TOTAL—d. B. 1. *Charged* ..	*19,821*	*16,800*	*16,800*	*16,800*
			TOTAL—d. B. 1. VOTED ..	66,435	77,700	71,200	77,200
d. B. 2. PAY OF ESTABLISHMENTS.			VOTED	97,227	1,00,000	1,00,800	1,03,700
	18	24	Teachers, Instructors and Assistant Instructors, P.W.D., 1 (180), 11 (80—250), 3 (125—250), 1 (200—10—300), 4 (125—130—10—250), 2 (40—60), 1 (28—45), 1 (35—60); Personal pay 1 (34), 1 (18)				
	..	2	Demonstrators (40—5/2—65) ..				
	10	11	Accountant 1 (80—120); Head Clerk 1 (60—80); Clerks and Librarian 8 (35—60), 1 (30—55)				
	23	24	Power-house Superintendent 1 (250—10—350); Shift operators 1 (75—5—100), 3 (70—5/2—90); Mechanics 1 (40—2—60), 3 (40—1—50); Maistris 2 (40—55), 1 (30—2/2—50); Stokers and cleaners 6 (20—1—25); Linesman and Electrician 1 (30—2—40); Pump-house operators 2 (20—1—25); Battery room Attender 1 (30—2—40); Store-keeper 1 (40—2—50); Fitter 1 (40—1—45)				
	16	16	Electric Establishment—Laboratory Assistants 1 (130—10—250), 2 (100—200); Maistri 1 (60—2—80); Battery room Attender 1 (35—1—50); Store-keeper 1 (35—60); Instrument Repairers 2 (60—2—80); Mechanic 1 (40—2—60); Wire-man 1 (35—1—50); Cleaners 2 (20—½—25); Attenders 2 (19—30); Peons 2 (12—18) ..				
	1	1	Sub-Assistant Surgeon (75—200) ..				
	32	32	Sergeant 1 (50—2½—75); Compounder 1 (30—40); Ward Attendant 1 (12—18); Attenders 2 (20—35), 1 (19—30); Peons 25 (12—18), 1 (12—17)				
			Leave Allowances				
	18	10	Temporary—Teachers and Assistant Instructors 1 (80—250), 1 (70—200), 1 (50—2½—100), 3 (55—10/2—75); Maistri 1 (20); Clerk 1 (35—60); Peons 2 (12) ..				
			TOTAL—d. B. 2.—VOTED ..	97,227	1,00,000	1,00,800	1,03,700

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Bu Esti 1938
			d. B. ENGINEERING COLLEGE—*cont.*	RS.	RS.	RS.	
d. B. 3. WORKSHOP MAINTENANCE.			VOTED—				
			APPARATUS AND MATERIALS FOR WORKSHOPS	64,869	27,300	27,300	
			POWER-HOUSE CHARGES	9,350	9,000	8,400	
			WORKSHOP CHARGES	13,573	14,000	13,700	
			TOTAL—d. B. 3.—VOTED ..	87,792	50,300	49,400	4
d. B. 4. OTHER CHARGES.			CHARGED—				
			TRAVELLING ALLOWANCES ..	*54*	*100*	*100*	
			VOTED—				
			ALLOWANCES AND HONORARIA—TRAVELLING ALLOWANCES (1,500); OTHER COMPENSATORY (100); HONORARIA (200) ..	1,804	1,500	1,800	
			SURVEY CAMP, IRRIGATION TOUR AND LOCAL INSPECTION CHARGES.	1,974	2,000	400	
			BOOKS AND PERIODICALS	2,475	2,000	2,000	
			OTHER CONTINGENCIES ..	8,401	11,600	11,700	
			TOTAL—d. B. 4. { *Charged* ..	*54*	*100*	*100*	
			VOTED ..	14,654	17,100	15,900	1
d. B. 5. CHARGES RECOVERABLE FROM GOVERNMENTS AND DEPARTMENTS.			VOTED—				
			RECOVERIES ON ACCOUNT OF SUPPLY OF POWER TO OTHER INSTITUTIONS	— 23,681	— 21,000	— 21,000	—
			TOTAL—d. B. 5.—VOTED ..	— 23,681	— 21,000	— 21,000	—2
			TOTAL—d. B. ENGINEERING COLLEGE ..	2,62,302	2,41,000	2,33,200	2,3
			Charged ..	*19,875*	*16,900*	*16,900*	*1*
			VOTED ..	2,42,427	2,24,100	2,16,300	2,1
			d. C. TEACHERS' COLLEGES.				
d. C. 1. PAY OF OFFICERS.			CHARGED	*25,784*	*40,600*	*31,000*	
	2	*2*	*Principals, I.E.S. (400—1,750); Special pay 2 (150); Rupee overseas pay 1 (300)* ..				
	1	*1*	*Adviser to Government on Manual Training (500—50—800)* ..				
			VOTED	83,315	74,600	77,300	
	12	12 [14]	Vice-Principal, Lecturers and Headmasters, M.E.S., 9 (250—800); 2 (200—700); Lecturer in Kindergarten 1 (200—30/2—500); Special pay 1 (30)				
			Leave Allowances				
			TOTAL—d. C. 1. { *Charged* ..	*25,784*	*40,600*	*31,000*	*4*
			VOTED ..	83,315	74,600	77,300	7

37. d.—EDUCATION—University—Government Professional Colleges—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			d. C. Teachers' Colleges —*cont.*				
d. C. 2. Pay of Establishments.			Voted	91,408	90,100	96,500	96,100
	68 [70]	68 [70]	Teachers, Pandits, Physical Directors and Instructors 23 (75—250), 1 (75—150), 1 (70—130), 4 (80—120), 2 (40—60), 25 (35—60), 3 (30—55), 6 (40—50), 1 (35—45), 2 (25—50) ; Personal pay 1 (25), 1 (21), 2 (12), 3 (5) ; Special pay 2 (25), 1 (15) ..				
	5	5	Mechanics 2 (40—60) ; Workshop Assistants 1 (35—55), 1 (25—50) ; Carpenter 1 (25—50)				
	8	8	Clerks and Librarians 1 (60—80), 7 (35—60) ; Special pay 1 (5) ..				
	22	22	Attenders 3 (20—35), 1 (19—30) ; Peons 16 (12—18), 2 (12—17) ..				
			Leave Allowances				
	3	5	Temporary—Assistant Lecturer 1 (125—250) ; Instructor 1 (65) ; Hindi Teachers 2 (30) ; Typist 1 (30—55)				
			Total—d. C. 2.—Voted ..	91,408	90,100	96,500	96,100
d. C. 3. Other Charges.			Charged—				
			Travelling Allowances (including cost of passages) ..	*4,000*	*1,800*	*1,300*	*1,600*
			Voted—				
			Allowances and Honoraria ..	1,149	700	700	700
			Stipends	2,334	2,500	2,500	2,500
			Laboratory Charges	3,445	3,800	3,500	3,500
			Books and Periodicals ..	1,785	2,300	2,300	1,800
			Other Contingencies	8,140	8,200	8,200	7,900
			Total—d. C. 3. *Charged* ..	*4,000*	*1,800*	*1,300*	*1,600*
			Total—d. C. 3. Voted ..	16,853	17,500	17,200	16,400
			Total—d. C. Teachers' Colleges ..	2,21,360	2,24,600	2,23,300	2,29,300
			Charged ..	*29,784*	*42,400*	*32,300*	*43,400*
			Voted ..	1,91,576	1,82,200	1,91,000	1,85,900

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Bu[dget] Est[imate], 1938[–1939]
		*	**d. D. Training College for Women.**	RS.	RS.	RS.	
d. D. 1. Pay of Officers.			Charged	*13,943*	*8,200*	*14,100*	
	1	*1*	*Principal and Superintendent, I.E.S. (Women) (400—1,050); Rupee Overseas pay (150); Special pay (100) .. ..*				
			Voted	26,645	21,100	18,400	
	5	5	Lecturers and Headmistress 4 (200—500), 1 (200—30/2—500).				
			Leave Allowances				
			Total—d. D. 1. *Charged* ..	*13,943*	*8,200*	*14,100*	*14*
			Total—d. D. 1. Voted ..	26,645	21,100	18,400	23
d. D. 2. Pay of Establishments.			Voted	45,144	45,800	45,500	4
	31	31	Teachers and Pandits 7 (75—250), 1 (70—200), 17 (45—100), 3 (30—55), 1 (40—50), 2 (35—45); Personal pay 1 (50), 1 (25); Special pay 3 (15), 4 (10).				
	4	4	Librarian, Clerks and Typist (40—65); Special pay 1 (5) ..				
	7	7	Attender 1 (23—35); Peons 4 (15—20), 2 (12—17)				
			Leave Allowances				
	11	13	Temporary—Teachers and Instructors 1 (75—250), 1 (45—90), 1 (30—55), 3 (23—45), 1 (40), 1 (35), 2 (30); Part-time Music Teacher 1 (75); Attender 1 (19); Peon 1 (12); Special pay 1 (10).				
			Total—d. D. 2.—Voted ..	45,144	45,800	45,500	45,
d. D. 3. Other Charges.			Voted—				
			Stipends	3,970	4,000	4,100	6
			Allowances and Honoraria ..	3,920	3,200	3,200	
			Travelling Allowances; Other Compensatory—Madras House and Presidency Allowances; Honoraria.				
			Rents	5,400	5,400	5,400	
			Laboratory Charges	2,437	1,700	1,700	
			Books and Periodicals ..	1,086	1,100	1,100	
			Rates and Taxes	*3,243*	3,300	3,500	
			Carried over .. *Charged*	*3,243*			
			Carried over .. Voted	16,813	18,700	19,000	21

s of ion.	Strength. 1937–1938. (2)	1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			d. D. TRAINING COLLEGE FOR WOMEN—*cont.*				
			Brought forward ..	*3,243* 16,813	18,700	19,000	21,100
THER S—			VOTED—*cont.*				
			PURCHASE AND REPAIR OF FURNITURE	1,233	1,200	1,200	1,200
			OTHER CHARGES	4,334	4,000	4,000	4,300
			TOTAL—d. D. 3.—VOTED ..	*3,243* 22,380	23,900	24,200	26,600
			TOTAL—d. D. TRAINING COLLEGE FOR WOMEN ..	1,11,355	99,000	1,02,200	1,09,200
			Charged ..	*17,186*	*8,200*	*14,100*	*14,400*
			VOTED ..	94,169	90,800	88,100	94,800
AND TOTAL—37. d.—GOVERNMENT PROFESSIONAL COLLEGES ..				6,58,781	6,31,000	6,22,200	6,40,200
			Charged ..	*71,181*	*67,500*	*63,300*	*74,700*
			VOTED ..	5,87,600	5,63,500	5,58,900	5,65,500

-EDUCATION—UNIVERSITY—GRANTS TO NON-GOVERNMENT PROFESSIONAL COLLEGES.

TO OV- NT S- COL-			VOTED—				
			TEACHING	3,520	4,000	3,700	8,100
			OTHER GRANTS	457	300	..	400
AND TOTAL—37. e.—GRANTS TO NON-GOVERNMENT PROFESSIONAL COLLEGES—VOTED ..				3,977	4,300	3,700	8,500

SUB-HEADS of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads: Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)
				RS.	RS.	RS.
			A. European.			
f. A. 1. SPECIAL STAFF—BOYS' SCHOOLS.			VOTED—			
			PAY OF ESTABLISHMENTS ..	5,752	5,600	5,600
	4	4	Assistant Instructors in Manual Training 2 (80—4—120); Personal pay 2 (48); Workshop Assistant 1 (55—3/2—70); Clerk 1 (40—65)			
	1	1	Peon (15—20)			
			Leave Allowances			
			OTHER CHARGES	463 * *656*	1,200	1,100
			Fixed Travelling Allowances; Madras House Allowance; Contingencies.			
			TOTAL—f. A. 1.—SPECIAL STAFF—BOYS' SCHOOLS—VOTED ..	*656* 6,215	6,800	6,700
f. A. 2 SPECIAL STAFF—GIRLS' SCHOOLS.			VOTED—			
			PAY OF OFFICERS	8,198	9,000	9,000
	1	1	Lecturer in Domestic Economy for European Schools (250—750).			
			Leave allowances			
			PAY OF ESTABLISHMENTS ..	1,038	1,000	1,000
	1	1	Typist (40—65)			
	2	2	Peons (15—20)			
			OTHER CHARGES	1,875	2,000	2,000
			Travelling Allowances; Madras House Allowance; Presidency Allowances; Contingencies.			
			TOTAL—f. A. 2.—SPECIAL STAFF—GIRLS' SCHOOLS—VOTED ..	11,111	12,000	12,000
			TOTAL—37. f. A.—GOVERNMENT SECONDARY SCHOOLS—EUROPEAN—VOTED ..	*656* 17,326	18,800	18,700

* Rates and taxes.

...os of ...ation.	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			B. Non-European.				
			I. GOVERNMENT SECONDARY SCHOOLS FOR BOYS.				
. PAY ...ESTAB- ...ENTS.			VOTED	70,016	69,000	68,500	70,500
	71 [73]	71 [73]	Headmasters 5 (75—250); Teachers, Pandits and Instructors 6 (75—250), 10 (70—200), 10 (40—50), 2 (35—45), 24 (35—60), 1 (30—55), 8 (25—50), 2 (23—45); Manual Training and Weaving Instructors 2 (35—60), 1 (30—45); Personal pay 1 (18), 1 (8), 2 (5).				
	5	5	Clerks 1 (40—65), 4 (35—60) ..				
	15	15	Peons 2 (15—20), 10 (12—18), 3 (12—17)				
	2	2	Special Appointments—Senior Physical Director 1 (150—10—250); Peon 1 (12—18) ..				
			Leave Allowances				
	8	8	Temporary—Part-time Religious Instructors 5 (24); Clerks 2 (35—60); Peon 1 (12—17) ..				
			TOTAL—f. B. I. 1.—VOTED ..	70,016	69,000	68,500	70,500
. 2. CON-...ENCIES.			VOTED—				
			RENTS	6,193	7,300	6,900	6,900
			OTHER CONTINGENCIES	*17 3,974	4,600	4,300	4,300
			TOTAL—f. B. I. 2. VOTED ..	*17 10,167	11,900	11,200	11,200
...3. OTHER ...RGES.			VOTED—				
			ALLOWANCES	3,040	2,700	2,700	2,700
			Travelling allowances (1,400); Other compensatory (1,300); Madras House allowance 3 (15); Presidency allowance 9 (6½), 3 (2½).				
			LABORATORY CHARGES	2,204	2,600	2,200	2,200
			BOOKS AND PERIODICALS	1,453	1,500	1,500	1,500
			MISCELLANEOUS	806	800	700	700
			TOTAL—f. B. I. 3.—VOTED ..	7,503	7,600	7,100	7,100
			TOTAL—f. B. I.—GOVERNMENT SECONDARY SCHOOLS FOR BOYS—VOTED ..	17 87,686	88,500	86,800	88,800

* Rates and taxes.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	B[illegible] 1[illegible]
			B. Non-European—*cont.*	RS.	RS.	RS.	
			II. GOVERNMENT SECONDARY SCHOOLS FOR GIRLS.				
f. B. II. 1. PAY OF OFFICERS AND ESTABLISHMENTS.			VOTED—				
			PAY OF OFFICERS	3,170	2,800	3,300	
	1 [2]	1	Woman Specialist in Physical Instruction 1 (200–30/2–500) ..				
			Leave Allowances				
			PAY OF ESTABLISHMENTS ..	77,894	79,000	81,000	
	81	82	Headmistresses, Teachers, Pandits and Instructors 8 (75—250), 2 (70—200), 47 (45—100), 18 (30—55), 5 (40—50), 2 (35—45); Personal pay 1 (6); Special pay 1 (35), 1 (25), 7 (10).				
	8	8	Clerks 1 (40—65), 5 (35—60), 2 (30—55)				
	8	8	Peons 1 (15—20), 7 (12—18) ..				
			Leave Allowances				
	9	17	Temporary—Teachers 1 (75—250), 2 (70—200), 1 (30—55), 7 (30); Part-time Music Teachers 3 (26), 1 (24); Urdu Munshi 1 (35—45); Peon 1 (12—18); Personal pay 1 (10).				
			TOTAL—f. B. II. 1.—VOTED ..	81,064	81,800	84,300	
f. B. II. 2. OTHER CHARGES.			VOTED—				
			ALLOWANCES	1,319	1,600	2,100	
			Travelling allowances (800); Other compensatory (400) ..				
			RENTS	1,970	1,600	1,600	
			OTHER CONTINGENCIES	4,211	5,200	5,200	
			LABORATORY CHARGES	1,016	1,200	1,100	
			BOOKS AND PERIODICALS ..	846	1,200	1,100	
			TOTAL—f. B. II. 2.—VOTED ..	9,362	10,800	11,100	
			TOTAL—f. B. II.—GOVERNMENT SECONDARY SCHOOLS FOR GIRLS—VOTED ..	90,426	92,600	95,400	
			TOTAL—37. f. B. GOVERNMENT SECONDARY SCHOOLS—NON-EUROPEAN ..	*17* 1,78,112	1,81,100	1,82,200	1,
GRAND TOTAL—37. f.—GOVERNMENT SECONDARY SCHOOLS—VOTED ..				*673* 1,95,438	1,99,900	2,00,900	2,(

37. g.—EDUCATION—SECONDARY—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS.

Sub-heads of appropriation (1)	Details. (2)	Accounts, 1936-1937. (3)	Budget Estimate, 1937-1938. (4)	Revised Estimate, 1937-1938. (5)	Budget Estimate, 1938-1939. (6)
		Figures by detailed account heads.			
	A. European.	RS.	RS.	RS.	RS.
g. A. 1. Teaching ..	Total—g. A. 1.—Voted ..	2,75,700	2,79,600	2,82,500	2,85,500
g. A. 2. Boarding ..	Total—g. A. 2.—Voted ..	2,50,375	2,59,500	2,59,500	2,59,500
g. A. 3. Buildings ..	Total—g. A. 3.—Voted ..	32,060	66,100	66,100	33,900
g. A. 4. Other Grants.	Voted—				
	Equipment	7,315	13,000	12,800	8,900
	Maintenance Grant for the Lawrence Memorial Royal Military School, Lovedale ..	32,000	32,000	32,000	32,000
	Grants for fee concessions (to poor boys and girls) under Article 166 of the Code of Regulations for European Schools	31,000	32,800	32,800	32,800
	Grants for concessions to children of ex-army men ..	6,912	6,800	6,200	6,200
	Cadet and Miscellaneous Grants	1,338	1,500	2,200	1,900
	Total—g. A. 4.—Voted ..	78,565	86,100	86,000	81,800
	TOTAL—37. g. A.—**European**—Voted	6,36,700	6,91,300	6,94,100	6,60,700
	B. Non-European.				
g. B. 1. Teaching ..	Total—g. B. 1.—Voted	8,99,809	9,06,500	9,06,500	9,22,400
g. B. 2. Provident Fund.	Total—g. B. 2.—Voted ..	43,918	42,000	45,000	45,000
g. B. 3. Buildings.	Total—g. B. 3.—Voted ..	92,348	66,000	27,300	..
g. B. 4. Equipment ..	Total—g. B. 4.—Voted ..	70,780	26,500	26,500	70,000
g. B. 5. Miscellaneous Grants.	Voted—				
	Playgrounds	13,763	900	500	8,000
	Loss of fee income on account of free admission of poor girls reading in private schools ..	59,137	59,600	74,600	74,600
	Grants for Books, etc., to the children of ex-army men ..	5,774	6,600	6,600	6,600
	Other Grants	366	400	400	400
	Total—g. B. 5.—Voted ..	79,040	67,500	82,100	89,600
	TOTAL—37. g. B.—**Non-European**—Voted ..	11,85,895	11,08,500	10,87,400	11,27,000
GRAND TOTAL—37. g.—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS—VOTED		18,22,595	17,99,800	17,81,500	17,87,700

37. h.—EDUCATION—SECONDARY—GRANTS TO LOCAL BODIES FOR SECONDARY EDUCAT

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)
				RS.	RS.	RS.
			A. ORDINARY AREAS.			
h. A. 1. TEACHING.			TOTAL—h. A. 1.—VOTED ..	7,60,745	7,69,200	7,69,600
h. A. 2. BUILDINGS.			TOTAL—h. A. 2.—VOTED ..	1,01,602	85,300	85,300
h. A. 3. EQUIPMENT.			TOTAL—h. A. 3.—VOTED ..	10,270	6,600	6,600
h. A. 4. OTHER GRANTS			VOTED—			
			PLAYGROUNDS	1,872	..	..
			ALLOWANCES FOR THE PURCHASE OF BOOKS, ETC., TO THE CHILDREN OF EX-SERVICE MEN	2,867	2,700	2,600
			TOTAL—h. A. 4.—VOTED ..	4,739	2,700	2,600
			TOTAL—37. h. A.—ORDINARY AREAS—VOTED ..	8,77,356	8,63,800	8,64,100
			B. PARTIALLY EXCLUDED AREAS.			
h. B. TEACHING.			TOTAL—h. B.—VOTED ..	19,700	19,700	19,700
GRAND TOTAL—37. h.—GRANTS TO LOCAL BODIES FOR SECONDARY EDUCATION—VOTED ..				8,97,056	8,83,500	8,83,800

37. j.—EDUCATION—PRIMARY—GOVERNMENT PRIMARY SCHOOLS.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)
			j. GOVERNMENT PRIMARY SCHOOLS.			
			A. PARTIALLY EXCLUDED AREAS.			
j. A. 1. PAY OF ESTABLISHMENTS.			VOTED	20,805	21,400	22,400
	61	65	Teachers 2 (30—55), 5 (25—50), 4 (23—45), 18 (20—30), 36 (20—28); Special pay—Headmasters 1 (3), 1 (2), 8 (1); Agency 1 (13½), 5 (9), 31 (5) ..			
			Leave Allowances ..			
	5	6	Temporary—Teachers 1 (30), 1 (23), 4 (20—28); Special pay—Agency 2 (5), 1 (3)			
			TOTAL—j. A. 1.—VOTED ..	20,805	21,400	22,400
j. A. 2. PETTY CONSTRUCTION AND REPAIRS.			TOTAL—j. A. 2.—VOTED ..	2,152	1,300	2,200

37. j.—EDUCATION—PRIMARY—GOVERNMENT PRIMARY SCHOOLS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938 (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			j. GOVERNMENT PRIMARY SCHOOLS—*cont.*				
			A. PARTIALLY EXCLUDED AREAS—*cont.*				
j. A. 3. OTHER CHARGES.			VOTED—				
			BOOKS AND PERIODICALS	369	400	600	600
			OTHER CHARGES	1,371	1,800	2,000	2,000
			Travelling Allowances; Contingencies.				
			TOTAL—j. A. 3.—VOTED ..	1,740	2,200	2,600	2,600
			TOTAL—j. A.—PARTIALLY EXCLUDED AREAS—VOTED.	24,697	24,900	27,200	28,400
			B. EXCLUDED AREAS.				
j. B. GOVERNMENT PRIMARY SCHOOLS—EXCLUDED AREAS.			CHARGED—				
			PAY OF ESTABLISHMENTS ..	*4,595*	*5,100*	*5,300*	*5,300*
	8	*8*	*Laccadive Islands—Teachers 1 (30—55), 1 (25—50), 2 (23—45), 3 (20—30), 1 (20—28)*				
	8	*8*	*Amini Divi Islands—Teachers 3 (25—35), 1 (24—33), 1 (24), 2 (15)*				
			Leave Allowances.				
			OTHER CHARGES	*566*	*700*	*900*	*800*
			Allowances—				
			Other Compensatory—Local Allowances 3 (4½).				
			Scholarships and Contingencies ..				
			TOTAL—j. B.—EXCLUDED AREAS—*Charged* ..	*5,161*	*5,800*	*6,200*	*6,100*
GRAND TOTAL—37. j.—GOVERNMENT PRIMARY SCHOOLS ..				29,858	30,700	33,400	34,500
			Charged ..	*5,161*	*5,800*	*6,200*	*6,100*
			VOTED ..	24,697	24,900	27,200	28,400

Sub-heads of appropriation. (1)	Details. (2)	Accounts, 1936–1937. (3)	Budget Estimate, 1937–1938. (4)	Revised Estimate, 1937–1938. (5)	Bud[illegible] Esti[illegible] 1938-[illegible]
		Figures by detailed account heads.			
		RS.	RS.	RS.	
	A. European.				
k. A. 1. TEACHING.	TOTAL—k. A. 1.—VOTED ..	26,760	25,400	26,000	2[illegible]
k. A. 2. OTHER GRANTS.	VOTED—				
	BOARDING	8,466	8,500	8,500	
	BUILDINGS	372	13,300	13,100	
	EQUIPMENT	645	..	200	
	GRANTS FOR FEE CONCESSIONS (TO POOR BOYS AND GIRLS) UNDER ARTICLE 166 OF THE CODE OF REGULATIONS FOR EUROPEAN SCHOOLS	5,000	5,400	5,400	
	GRANTS FOR CONCESSIONS TO CHILDREN OF EX-ARMY MEN	387	400	300	
	PROVIDENT FUND	73	100	100	
	TOTAL—k. A. 2.—VOTED ..	14,943	27,700	27,600	2[illegible]
	TOTAL—k. A.—EUROPEAN—VOTED ..	41,703	53,100	53,600	5[illegible]
	B. Non-European.				
	I. ORDINARY AREAS.				
k. B. I. 1. BOARDING.	TOTAL—k. B. I. 1.—VOTED ..	2,84,574	2,89,300	2,89,300	3,0[illegible]
k. B. I. 2. OTHER GRANTS.	VOTED—				
	MANUAL TRAINING	4,538	5,600	5,500	
	EQUIPMENT	..	200	200	
	PROVIDENT FUND	18,580	25,000	23,000	
	CONCESSIONS TO CHILDREN OF EX-ARMY MEN	2,284	2,600	1,500	
	TOTAL—k. B. I. 2.—VOTED ..	25,402	33,400	30,200	2[illegible]
	TOTAL—k. B.—I. ORDINARY AREAS—VOTED ..	3,09,976	3,22,700	3,19,500	3,3[illegible]
	II. PARTIALLY EXCLUDED AREAS.				
k. B. II. DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS.	VOTED—				
	TEACHING	18,073	20,200	26,900	
	BOARDING	900	1,200	1,200	
	OTHER GRANTS	108	1,600	1,600	
	TOTAL—k. B.—II. PARTIALLY EXCLUDED AREAS—VOTED ..	19,081	23,000	29,700	
	TOTAL—k. B.—NON-EUROPEAN—VOTED ..	3,29,057	3,45,700	3,49,200	3,[illegible]
GRAND TOTAL—37. k. DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS—VOTED ..		3,70,760	3,98,800	4,02,800	4,[illegible]

37. l.—EDUCATION—Primary—Grants to Local Bodies for Primary Education.

Sub-heads of appropriation. (1)	Details. (2)	Accounts, 1936–1937. (3)	Budget Estimate, 1937–1938. (4)	Revised Estimate, 1937–1938. (5)	Budget Estimate, 1938–1939. (6)
			Figures by detailed account heads.		
		RS.	RS.	RS.	RS.
	l. A. Local Bodies.				
	I. Ordinary areas.				
l. A. I. 1. Grants under section 37 of Act VIII of 1920.	Total—l. A. I. 1.—*Charged* ..	*21,97,935*	*24,53,000*	*24,41,700*	*26,47,000*
l. A. I. 2. Grants under proviso to section 37 of Act VIII of 1920.	Total—l. A. I. 2.—*Charged*..	*27,70,234*	*27,70,000*	*27,70,000*	*27,70,000*
l. A. I. 3. Teaching ..	Total—l. A. I. 3.—Voted ..	35,18,080	34,65,600	34,70,900	34,39,700
l. A. I. 4. Manual Training.	Total—l. A. I. 4.—Voted ..	7,444	8,000	7,500	7,500
l. A. I. 5. Buildings and Equipment.	Voted—				
	Buildings	28,997	24,600	24,100	10,000
	Total—l. A. I. 5.—Voted ..	28,997	24,600	24,100	10,000
l. A. I. 6. Other Grants.	Voted—				
	Concessions to children of ex-army men	1,668	3,200	1,200	1,200
	Other Grants	3,494	3,600	3,600	3,600
	Total—l. A. I. 6.—Voted ..	5,162	6,800	4,800	4,800
	Total—l. A. I.—Ordinary areas .. *Charged* ..	*49,68,169*	*52,23,000*	*52,11,700*	*54,17,000*
	Total—l. A. I.—Ordinary areas .. Voted ..	35,59,683	35,05,000	35,07,300	34,62,000
	II. Partially excluded areas.				
l. A. II. Teaching ..	Total—l. A. II.—Voted ..	45,874	45,900	45,900	45,900
	Grand Total—37. l. A.—Grants to Local Bodies for Primary Education ..	85,73,726	87,73,900	87,64,900	89,24,900
	Charged ..	*49,68,169*	*52,23,000*	*52,11,700*	*54,17,000*
	Voted ..	36,05,557	35,50,900	35,53,200	35,07,900

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Bu[dget] Esti[mate,] 1938[–1939.] ([8])
				RS.	RS.	RS.	R[S.]
			1. B. DISTRICT EDUCATIONAL COUNCILS.				
1. B. 1. TEACHING.			TOTAL—1. B. 1.—VOTED ..	59,55,951	61,56,000	61,56,000	61,5[…]
1. B. 2. BUILDINGS.			TOTAL—1. B. 2.—VOTED ..	37,500	30,200	30,200	30[…]
1. B. 3. EQUIPMENT.			TOTAL—1. B. 3.—VOTED ..	15,000	4,800	4,800	10,[…]
1. B. 4. OTHER GRANTS.			VOTED—				
			MISCELLANEOUS GRANTS FOR ESTABLISHMENT, ETC., OF DISTRICT EDUCATIONAL COUNCILS ..	69,420	62,900	68,900	6[…]
			LOSS OF FEE INCOME ON ACCOUNT OF FREE ADMISSION OF POOR GIRLS READING IN PRIVATE SCHOOLS	7,500	7,500	9,000	9[…]
			TOTAL—1. B. 4.—VOTED ..	76,920	70,400	77,900	77,[…]
			TOTAL—1. B.—DISTRICT EDUCATIONAL COUNCILS—VOTED.	60,85,371	62,61,400	62,68,900	62,73,[…]
			1. C. PANCHAYATS.				
1. C. 1. TEACHING.			TOTAL—1. C. 1.—VOTED ..	2,92,359	3,07,700	3,07,700	3,12,[…]
1. C. 2. BUILDINGS.			VOTED—				
			BUILDINGS	11,909	5,000	5,000	..
			TOTAL—1. C. 2.—VOTED ..	11,909	5,000	5,000	..
			TOTAL—1. C.—PANCHAYATS—VOTED ..	3,04,268	3,12,700	3,12,700	3,12,[…]
GRAND TOTAL—37. 1.—GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION..				1,49,63,365	1,53,48,000	1,53,46,500	1,55,11,[…]
			Charged ..	*49,68,169*	*52,23,000*	*52,11,700*	*54,17,0[…]*
			VOTED ..	99,95,196	1,01,25,000	1,01,34,800	1,00,94,3[…]

37. m.—EDUCATION—SPECIAL—GOVERNMENT SPECIAL SCHOOLS.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936-1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			m. A. TRAINING SCHOOLS—MASTERS.				
m. A. 1. PAY AND ALLOWANCES OF ESTABLISHMENTS.			VOTED—				
			PAY OF ESTABLISHMENTS	4,74,583	4,79,000	4,79,000	4,81,900
	461 [463]	455 [463]	Headmasters, Teachers, Pandits and Instructors 102 (75—250), 4 (70—200), 203 (35—60), 44 (30—55), 7 (35—50), 5 (30—45), 1 (35—45), 78 (25—50), 11 (23—45); Personal pay 5 (20), 12 (12), 2 (10), 4 (8), 4 (5); Special pay—Headmasters 7 (25), Hostel Wardens 19 (15).				
	10	9	Clerks (35—60)				
	89	87	Peons 4 (15—20), 75 (12—18), 8 (12—17)				
			Leave Allowances				
	66	71	Temporary—Teachers, Pandits and Instructors 12 (75—250), 5 (70—200), 2 (75), 8 (70), 1 (35—60), 5 (30—55), 3 (35—45), 1 (45), 3 (40), 1 (25—50), 1 (35), 7 (30), 1 (25), 3 (23—45), 4 (23); Part-time Religious Instructors 5 (24); Personal pay 1 (12); Clerks 3 (35—60), Peons 1 (12—18), 3 (12—17), 2 (12) ..				
			ALLOWANCES	7,153	6,100	6,100	6,100
			Travelling Allowances; Other Compensatory.				
			TOTAL—m. A. 1.—VOTED ..	4,81,736	4,85,100	4,85,100	4,88,000
m. A. 2. STIPENDS.			TOTAL—m. A. 2.—VOTED ..	3,86,325	3,93,000	3,80,000	3,80,000
m. A. 3. APPARATUS AND MATERIALS.			TOTAL—m. A. 3.—VOTED ..	10,708	12,300	11,400	11,400
m. A. 4. OTHER CONTINGENCIES.			VOTED—				
			PETTY CONSTRUCTION AND REPAIRS	5,089	6,500	6,500	6,500
			RENTS	17,074	17,000	17,600	17,500
			SERVICE POSTAGE AND TELEGRAMS.	3,430	3,600	3,600	3,600
			PURCHASE AND REPAIR OF FURNITURE	7,649	6,000	6,200	6,000
			BOOKS AND PERIODICALS ..	4,354	5,100	5,100	5,100
			GAMES	1,610	1,500	1,500	1,500
			RATES AND TAXES	*2,055*	2,100	2,100	2,100
			OTHER CONTINGENCIES	18,168	18,500	18,500	18,500
			TOTAL—m. A. 4.—VOTED ..	*2,055* 57,374	60,300	61,100	60,800
			TOTAL—m. A.—TRAINING SCHOOLS—MASTERS—VOTED.	*2,055* 9,36,143	9,50,700	9,37,600	9,40,200

SUB-HEADS of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)
				RS.	RS.	RS.
			m. B. TRAINING SCHOOLS—MISTRESSES.			
m. B. 1. PAY OF OFFICERS.			VOTED	43,619	43,200	43,200
	8 [9]	8 [9]	Superintendents and Headmistresses 7 (200—500), 1 (200—30/2—500) ..			
			Leave Allowances			
			TOTAL—m. B. 1.—VOTED ..	43,619	43,200	43,200
m. B. 2. PAY OF ESTABLISHMENTS.	515 [536]	518 [547]	VOTED	5,43,059	5,50,300	5,45,000
			Headmistresses, Teachers, Pandits and Instructors 82 (75—250), 17 (70—200), 1 (50—65), 342 (45—100), 54 (30—55), 1 (27½—50), 1 (23—45), 3 (22½—45), 12 (40—50), 5 (35—45); Personal pay 3 (35), 5 (25), 1 (12), 21 (10), 1 (3), ; Special pay 2 (25), 32 (10); Special pay to Deputy Wardens of Hostels 10 (15) ..			
	34	35	Clerks 2 (40—65), 28 (35—60), 5 (30—55).			
	68 [69]	69 [70]	Peons 3 (15—20), 56 (12—18), 10 (12—17)			
	31	34	Temporary—Teachers and Instructors 3 (75—250), 1 (70—200), 1 (70), 3 (45—100), 1 (35—45), 3 (30—55), 12 (30), 1 (24); Special pay 2 (10); Part-time Religious Instructors 6 (24), Part-time Matron 1 (15); Peons 2 (12—17)			
			TOTAL—m. B. 2.—VOTED ..	5,43,059	5,50,300	5,45,000
m. B. 3. ALLOWANCES AND HONORARIA.			VOTED—			
			ALLOWANCES	9,293	8,000	8,800
			Travelling allowances; other compensatory (Madras House allowance and Presidency allowance).			
			HONORARIA	7.589	8,200	7,400
			Remuneration paid to full-time matrons of hostels.			
			TOTAL—m. B. 3.—VOTED ..	16,882	16,200	16,200
m. B. 4. STIPENDS.			TOTAL—m. B. 4.—VOTED ..	1,30,686	1,34,000	1,36,000

37. m.—EDUCATION—SPECIAL—GOVERNMENT SPECIAL SCHOOLS—*cont.*

SUB-HEADS of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			m. B. TRAINING SCHOOLS—MISTRESSES—*cont.*				
m. B. 5. CONTINGENCIES.			VOTED—				
			PAY OF MENIALS	3,486	3,600	3,600	3,600
			RENTS	26,078	25,000	26,000	26,400
			PETTY CONSTRUCTION AND REPAIRS.	3,301	4,000	3,700	4,200
			SERVICE POSTAGE AND TELEGRAMS.	3,094	3,100	3,100	3,100
			PURCHASE AND REPAIR OF FURNITURE	10,801	11,200	11,200	12,000
			CONDUCTRESSES' WAGES	3,586	3,500	3,500	3,400
			BATTA AND CARRIAGES TO STUDENTS	3,363	7,200	7,200	4,400
			APPARATUS AND MATERIALS ..	6,013	6,200	5,500	5,500
			BOOKS AND PERIODICALS ..	6,504	7,000	6,300	6,500
			RATES AND TAXES	*3,082*	3,100	3,300	3,300
			OTHER CONTINGENCIES	11,215	12,000	11,700	11,700
				3,082			
			TOTAL—m. B. 5.—VOTED ..	77,441	85,900	85,100	84,100
				3,082			
			TOTAL—m. B.—TRAINING SCHOOLS—MISTRESSES—VOTED	8,11,687	8,29,600	8,25,500	8,30,800
				5,137			
GRAND TOTAL—37. m. GOVERNMENT SPECIAL SCHOOLS—VOTED ..				17,47,830	17,80,300	17,63,100	17,71,000

37. n.—EDUCATION—SPECIAL—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account head: Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)
				RS.	RS.	RS.
			A. European.			
n. A. RECURRING.			VOTED—			
			TEACHING AND OTHER GRANTS ..	9,040	9,400	8,800
			TOTAL—n. A.—VOTED ..	9,040	9,400	8,800
			TOTAL—37. n. A. EUROPEAN—VOTED ..	9,040	9,400	8,800
			B. Non-European.			
n. B. 1. TEACHING.			TOTAL—n. B. 1.—VOTED ..	1,82,052	1,89,900	1,89,500
n. B. 2. STIPENDIARY.			TOTAL—n. B. 2.—VOTED ..	1,97,184	2,02,700	2,02,700
n. B. 3. BUILDINGS.			TOTAL—n. B. 3.—VOTED ..	21,100	12,300	200
n. B. 4. OTHER GRANTS.			VOTED—			
			OTHER GRANTS	8,621	7,600	6,600
			GRANTS FOR THE EDUCATION OF DEFECTIVE CHILDREN	24,500	23,900	23,900
			TOTAL—n. B. 4.—VOTED ..	33,121	31,500	30,500
			TOTAL—n. B. NON-EUROPEAN—VOTED ..	4,33,457	4,36,400	4,22,900
GRAND TOTAL—37. n.—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS—VOTED				4,42,497	4,45,800	4,31,700

Heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
Pay)fficers.			Charged	RS. *46,721*	RS. *46,800*	RS. *53,100*	RS. *37,700*
	2 [4]	2 [4]	*Director of Public Instruction 1 (2,500—100—3,000); Deputy Director, I.E.S. 1 (400—1,750); Special pay 1 (150)*				
			Voted	24,730	16,000	16,300	20,800
	3	3	Deputy Director, M.E.S. 2 (250—800); Special pay 2 (50); Personal Assistant, M.E.S. 1 (250—800)				
			Total—o. A. *Charged* ..	*46,721*	*46,800*	*53,100*	*37,700*
			Total—o. A. Voted ..	24,730	16,000	16,300	20,800
Pay of ablish- ts.			Voted	70,215	67,500	67,000	67,600
	50	51	Superintendents 2 (200—10—250), 1 (150—350), 2 (125—175), 3 (100—150); Clerks 20 (65—125); Clerks and Typists 22 (40—80), 1 (37—70); Special pay 2 (25); Personal pay 3 (10)				
	23 [25]	26 [28]	Attenders 1 (23—35), 1 (19—30); Daffadar 1 (20—25); Peons 17 (15—20), 6 (12—17)				
			Leave Allowances				
	5	4	Temporary—Clerks and Typist 1 (55—100), 2 (37—70); Attender 1 (19—30)				
			Temporary allotment				
			Total—o. B.—Voted ..	70,215	67,500	67,000	67,600
Other rges.			Charged—				
			Travelling allowances (including cost of passages)	*3,247*	*2,700*	*2,700*	*2,700*
			Voted—				
			Allowances (Travelling allowances; other compensatory) ..	4,466	2,000	2,500	2,600
			Books and Periodicals ..	11,493	11,000	11,200	11,300
			Customs duty on Imported Stores	1,278	5,000	4,200	4,800
			Electric Current	1,975	2,000	1,900	1,900
			Service Postage and Telegrams	6,075	5,000	5,500	5,500
			Rates and Taxes	*7,759*	7,800	8,300	8,300
			Other Contingencies	5,016	4,400	4,500	4,600
			Total—o. C. *Charged* ..	*11,006*	*2,700*	*2,700*	*2,700*
			Total—o. C. Voted ..	30,303	37,200	38,100	39,000
rand Total—37. o.—Direction ..				1,82,975	1,70,200	1,77,200	1,67,800
			Charged ..	*57,727*	*49,500*	*55,800*	*40,400*
			Voted ..	1,25,248	1,20,700	1,21,400	1,27,400

Sub-heads of appropriation. (1)	Strength 1937–1938. (2)	Strength 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Bud[get] Estim[ate,] 1938–[1939.] (8)
				RS.	RS.	RS.	R[S.]
			p. Inspection.				
			A. European.				
p. A. Inspection—European.			Charged				
	1	*1*	*Pay of officers* .. .. *Inspector of European Schools, Indian Educational Service (400—1,750), Personal pay 1 (150)*	*5,642*	*20,400*	*14,400*	*2*
			Travelling and other compensatory allowances (including cost of passages)	*1,112*	*1,600*	*1,400*	
			Voted—				
			Pay of Officers .. .. Inspector of European Schools, Madras Educational Service (250—800)	7,676	..	2,600	
	5	5	Pay of Establishments .. Head Clerk 1 (65—85); Clerks 4 (40—65); Special pay 1 (25).	4,119	4,800	4,800	
	3	3	Peons 2 (15—20); 1 (12—17) ..				
	1	1	Temporary Attender 1 (19—30).				
			Leave Allowances				
			Allowances and Contingencies ..	3,433	2,800	2,200	
			Total—37. p.—Inspection —A. European	21,982	29,600	25,400	3[…]
			Charged ..	*6,754*	*22,000*	*15,800*	*2[…]*
			Voted ..	15,228	7,600	9,600	7[…]
			B. Non-European—Men's Branch.				
			I. Ordinary Areas.				
p. B. I. 1. Pay of Officers.	25	27	Voted .. .. Divisional Inspectors, M.E.S., 4 (600—100/2—1,000); Special pay 1 (50) .. .. .. District Educational Officers, M.E.S. 17 (250—800); 6 (200—700) .. Leave Allowances	1,59,831	1,62,600	1,81,600	1,[…]
			Total—p. B. I. 1. Voted ..	1,59,831	1,62,600	1,81,600	1,79[…]
p. B. I. 2. Pay of Establishments.	387	387	Voted .. .. .. Deputy Inspectors 216 (75—250), 5 (70—200), 114 (50—75), 52 (50—70)	9,12,047	9,41,000	9,59,000	9,[…]
	361	376	Head Clerks 4 (70—100), 22 (60—80); Clerks and Typists 9 (55—70), 8 (40—65), 308 (35—60), 22 (30—55); Stenographers 3 (30—55); Special pay 3 (25)				
	690	696	Attenders 196 (20—35), 30 (19—30); Peons 7 (15—20), 381 (12—18), 82 (12—17)				
			Leave Allowances				
	8	5	Temporary—Clerks 1 (35—60), 4 (30)				
			Total—p. B. I. 2.—Voted ..	9,12,047	9,41,000	9,59,000	9,4[…]
p. B. I. 3. Allowances.			Voted—				
			Travelling Allowances ..	1,50,953	1,57,000	1,65,000	1,[…]
			Fixed Travelling Allowances..	7,771	7,800	7,800	
			Other Compensatory .. .. Conveyance Allowance 2 (20); Local Allowances—Allowance 1 (18), 2 (9), 1 (4½), 2 (1 13/16); Madras House Allowance; Presidency Allowance	2,012	4,000	3,200	
			Total—p. B. I. 3.—Voted ..	1,60,736	1,68,800	1,76,000	1,76[…]

37. p.—EDUCATION—GENERAL—INSPECTION—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			p. INSPECTION—*cont.*	RS.	RS.	RS.	RS.
			B. Non-European—MEN'S BRANCH—*cont.*				
			I. ORDINARY AREAS—*cont.*				
p. B. I. 4. CONTINGENCIES.			VOTED—				
			RENTS	12,000	12,400	12,600	12,600
			BOOKS AND PERIODICALS	3,720	4,000	4,000	3,800
			PETTY CONSTRUCTION AND REPAIRS	3,784	3,500	3,500	3,500
			PURCHASE AND REPAIR OF FURNITURE	7,636	4,100	5,500	5,000
			SERVICE POSTAGE AND TELEGRAMS	50,439	48,000	53,000	53,000
			TOUR CHARGES	4,817	5,100	6,000	6,000
			OTHER CONTINGENCIES AND MAGIC LANTERN LECTURES ..	17,300	24,200	19,900	21,000
			RATES AND TAXES	*4,047*	4,100	5,000	4,800
				4,047			
			TOTAL—p. B. I. 4.—VOTED ..	99,696	1,05,400	1,09,500	1,09,700
				4,047			
			TOTAL—31. p. B. I. ORDINARY AREAS—VOTED ..	13,32,310	13,77,800	14,26,100	14,08,200
			II. PARTIALLY EXCLUDED AREAS.				
p. B. II. 1. PAY OF ESTABLISHMENTS.			VOTED	11,010	10,700	11,300	11,100
	5	5	Junior Deputy Inspectors 5 (50—75); Personal pay 1 (1); Special pay 2 (13½)				
	6	6	Clerks 6 (35—60); Special pay 3 (13½)				
	10	10	Attenders 4 (20—35), 1 (19—30); Peons 5 (12—18); Special pay 1 (5); 1 (2)				
			Leave Allowances				
			TOTAL—p. B. II. 1.—VOTED ..	11,010	10,700	11,300	11,100
p. B. II. 2. OTHER CHARGES.			VOTED—				
			TRAVELLING ALLOWANCES ..	2,581	2,400	2,600	2,600
			CONTINGENCIES	{ * *10* 1,383 }	1,400	1,400	1,400
			TOTAL—p. B. II. 2.—VOTED ..	*10* 3,964	3,800	4,000	4,000
			TOTAL—p. B. II—VOTED ..	*10* 14,974	14,500	15,300	15,100
				4,057			
			TOTAL—p. INSPECTION—B. NON-EUROPEAN—MEN'S BRANCH—VOTED ..	13,47,284	13,92,300	14,41,400	14,23,300

* Rates and taxes.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937-1938. (7)	B[illegible] E[illegible] 193[illegible]
			p. INSPECTION—*cont.*	RS.	RS.	RS.	
			C. Non-European—WOMEN'S BRANCH.				
p. C. 1. PAY OF OFFICERS.			CHARGED	*33,268*	*16,000*	*10,800*	
	3 [4]	*2* [3]	*Inspectresses of Girls' Schools, I.E.S. (Women) (400—1,050); Overseas pay 1 (150).*				
			VOTED	16,525	26,000	27,200	
	4 [3]	4 [3]	Inspectresses of Girls' Schools 4 (200—500).				
			TOTAL—p. C. 1. *Charged* ..	*33,268*	*16,000*	*10,800*	
			TOTAL—p. C. 1. VOTED ..	16,525	26,000	27,200	
p. C. 2. PAY OF ESTABLISHMENTS.			VOTED	1,78,543	1,81,000	1,87,000	
	52	53	Sub-Assistant Inspectresses 49 (75—250), 4 (70—200); Special pay 11 (35), 10 (10)				
	83	83	Head Clerks 1 (65—85), 5 (60—80); Clerks and Typists 5 (40—65), 69 (35—60), 3 (30—55) ..				
	124	124	Attenders 22 (20—35), 31 (19—30); Peons 4 (15—20), 63 (12—18), 4 (12—17)				
			Leave Allowances				
			TOTAL—p. C. 2.—VOTED ..	1,78,543	1,81,000	1,87,000	1
p. C. 3. ALLOWANCES.			CHARGED—				
			TRAVELLING ALLOWANCES (including cost of passages)	*4,297*	*3,000*	*1,200*	
			VOTED—				
			TRAVELLING AND OTHER COMPENSATORY ALLOWANCES (including fixed travelling allowances) ..	36,166	38,000	40,500	
			Conveyance Allowance 1 (25) ..				
			Madras House Allowance ..				
			TOTAL—p. C. 3. *Charged* ..	*4,297*	*3,000*	*1,200*	
			TOTAL—p. C. 3. VOTED ..	36,166	38,000	40,500	
p. C. 4. CONTINGENCIES.			VOTED—				
			RENTS	4,992	5,000	5,500	
			BOOKS AND PERIODICALS ..	1,564	1,200	1,100	
			SERVICE POSTAGE AND TELEGRAMS.	16,153	16,000	16,500	
			OTHER CONTINGENCIES	* *813* 10,563	12,300	11,400	
			TOTAL—p. C. 4.—VOTED ..	*813* 33,272	34,500	34,500	
			TOTAL—p. INSPECTION—C. NON-EUROPEAN—WOMEN'S BRANCH	3,02,884	2,98,500	3,01,200	3,
			Charged ..	*38,378*	*19,000*	*12,000*	
			VOTED ..	2,64,506	2,79,500	2,89,200	2,

* Rates and taxes.

...ds of ...ation.	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			p. D. Superintendent of Sanskrit Schools.	RS.	RS.	RS.	RS.
...PERIN- ...NT OF ...RIT ...S.			Voted—				
			Pay of Officers	4,540	5,700	2,900	2,800
	1	1	Superintendent of Sanskrit Schools, M.E.S. (200—700) ..				
			Leave Allowances				
			Pay of Establishments	3,593	3,400	3,200	2,800
	4	4	Supervisors of Sanskrit Schools 1 (40—70), 1 (35—60); Clerk 1 (40—65), 1 (30—55) ..				
	2	2	Peons 2 (15—20)				
			Leave Allowances				
			Travelling Allowances (including fixed travelling allowances and other compensatory allowances).	1,855	1,800	2,200	2,200
			Contingencies	701	900	800	800
			Total—p. D.—Superintendent of Sanskrit Schools—Voted ..	10,689	11,800	9,100	8,600
...AND TOTAL—37. p.—INSPECTION ..				16,86,896	17,32,200	17,77,100	17,65,600
			Charged ..	*49,189*	*41,000*	*27,800*	*46,400*
			Voted ..	16,37,707	16,91,200	17,49,300	17,19,200

37. r.—EDUCATION—General—Miscellaneous.

			A. European.				
...ISCEL- ...OUS.			Voted—				
			European Scholarship Examination	7,263	6,600	6,600	7,100
			Contribution to the Inter-Provincial Board	7,045	7,000	7,000	7,000
			Total—37. r. A. European—Voted ..	14,308	13,600	13,600	14,100
			B. Non-European.				
Orien- Manu- ...ts.			Voted—				
			Pay of Establishments ..	9,305	9,300	9,300	8,900
	12	12	Librarians, Pandits and clerks 1 (100—10/2—150), 1 (70—100), 1 (45—60), 3 (40—50), 1 (35—45), 1 (40—65), 3 (30—40), 1 (28—38).				
	4	4	Attender 1 (23—35); Peons 1 (15—20), 2 (12—17) ..				
			Leave Allowances				
			Other Charges	1,870	2,000	2,000	3,800
			Travelling Allowances; Other Compensatory; Madras House Allowance 1 (12¾); Presidency Allowances 5 (6½), 2 (2¼); Contingencies.				
			Total—r. B. 1.—Voted ..	11,175	300	11,300	12,700

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	B Es 193
				RS.	RS.	RS.	
			B. Non-European—*cont.*				
r. B. 2. Text-book Committee and Registration of Books.			Voted— Text-book Committee Charges .. (Travelling Allowances.)	658	1,000	1,000	
			Registration of Books—				
			Pay of Officers	1,200	1,200	1,200	
			Special pay to Registrar (100) ..				
			Pay of Establishments ..	5,969	5,700	5,700	
	5	5	Clerks 1 (100), 2 (65–85), 1 (40–65), 1 (30—55).				
	4	4	Attender 1 (19—30); Peons 3 (15—20)				
			Leave Allowances				
			Other Charges	1,014	1,100	1,100	
			Presidency Allowances 1 (6½), 1 (2½); Contingencies.				
			Total—r. B. 2.—Voted ..	8,841	9,000	9,000	
r. B. 3. Grants to Local Bodies for Public Libraries.			Total—r. B. 3.—Voted ..	16,970	3,500	3,500	
r. B. 4. Grants to Panchayats for Public Libraries.			Total—r. B 4.—Voted ..	..	1,500	1,500	
r. B. 5. Grants to Boy Scout and Girl Guide Movements.			Voted— Boy Scout Movement	7,500	7,500	7,500	
			Girl Guide Movement ..	6,000	6,000	6,000	
			Total—r. B. 5.—Voted ..	13,500	13,500	13,500	
r. B. 6. Other Grants.			Voted— Teaching Grant	4,260	4,200	4,200	
			The Indian Students' Union and Hostel	3,000	3,000	3,000	
			S.S.L.C. Examination fees—Children of Ex-Army men ..	450	600	500	
			Other Grants	270	400	1,300	
			Special (Yeomiah) scholarships to Muhammadan boys ..				
			Total—r. B. 6.—Voted ..	7,980	8,200	9,000	
			Total—37. r. B.—Non-European—Voted.	58,466	47,000	47,800	
GRAND TOTAL—37. r.—MISCELLANEOUS ..				72,774	60,600	61,400	5

DEMAND XVI—MEDICAL

ESTIMATE OF THE TOTAL AMOUNTS REQUIRED FOR EXPENDITURE IN 1938-1939.

DEMAND FOR GRANT (VOTED) .. .. .. Rs. 92,27,100

Total of sums Charged .. .. *Rs. 5,62,000*

38—MEDICAL.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
38. a. MEDICAL ESTABLISHMENT—								
a. A. ALL-INDIA MEDICAL COUNCIL ..	..	3,237	..	1,800	..	3,600	..	4,600
a. B. SUPERINTENDENCE—								
1. PAY OF OFFICERS ..	*36,042*	12,000	*36,000*	12,000	*36,000*	12,000	*36,000*	12,000
2. PAY OF ESTABLISHMENTS ..	..	52,580	..	55,500	..	52,500	..	52,200
3. OTHER CHARGES.	*4,434*	10,718	*3,400*	13,600	*3,400*	14,100	*3,000*	13,900
4. CUSTOMS DUTY ON IMPORTED STORES ..	..	43,261	..	57,100	..	40,200	..	39,200
a. C. DISTRICT MEDICAL OFFICERS—								
1. PAY OF OFFICERS ..	*2,09,048*	4,12,249	*2,16,600*	4,25,000	*1,95,000*	4,05,000	*2,16,000*	3,86,800
2. PAY OF ESTABLISHMENTS ..	..	1,52,868	..	1,55,000	..	1,60,000	..	1,63,200
3. ALLOWANCES ..	*14,427*	24,670	*11,200*	27,000	*11,900*	29,300	*11,600*	29,300
4. CONTINGENCIES.	*330*	18,540	..	19,400	..	18,900	..	19,200
TOTAL—38. a. ..	*2,64,281*	7,30,123	*2,67,200*	7,66,400	*2,46,300*	7,35,600	*2,66,600*	7,20,400

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1936–1937. Non-voted. (2)	Accounts, 1936–1937. Voted. (3)	Budget Estimate, 1937–1938. Charged. (4)	Budget Estimate, 1937–1938. Voted. (5)	Revised Estimate, 1937–1938. Charged. (6)	Revised Estimate, 1937–1938. Voted. (7)	Budge[t] 193[…] Charge[d] (8)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
38. b. HOSPITALS AND DISPENSARIES—							
b. A. PRESIDENCY HOSPITALS (EXCLUDING THE INDIAN MEDICAL SCHOOL HOSPITAL)—							
1. PAY OF OFFICERS.	*14,276*	2,02,340	*22,200*	2,20,000	*28,800*	2,06,500	*31,80*
2. PAY OF ESTABLISHMENTS ..	..	4,11,642	..	4,33,800	..	4,30,000	..
3. ALLOWANCES AND HONORARIA ..	*4,854*	1,65,572	*8,500*	1,79,200	*7,500*	1,72,300	*7,50*
4. CONTINGENCIES ..	*50,782*	1,91,592	..	2,47,700	..	2,27,600	..
5. DIET	..	3,02,588	..	2,75,000	..	3,00,000	..
6. MEDICINES AND HOSPITAL NECESSARIES ..	..	4,33,634	..	3,40,000	..	4,20,000	..
7. STIPENDS TO NURSING AND MIDWIFERY PUPILS ..	..	84,410	..	90,100	..	89,500	..
8. OTHER CHARGES.	..	21,608	..	16,300	..	14,300	..
b. B. MUFASSAL HOSPITALS AND DISPENSARIES—							
I. ORDINARY AREAS.							
1. PAY OF OFFICERS.	..	3,39,158	..	3,42,000	..	3,34,000	..
2. PAY OF ESTABLISHMENTS ..	..	9,75,225	..	10,37,900	..	10,34,000	..
3. ALLOWANCES AND HONORARIA ..	..	1,50,999	..	1,62,700	..	1,63,200	..
4. CONTINGENCIES ..	*12,060*	1,74,294	..	1,93,600	..	1,97,800	..
5. PETTY CONSTRUCTION AND REPAIRS ..	..	46,558	..	60,600	..	60,000	..
6. DIET	..	6,15,094	..	6,29,200	..	6,40,000	..
Carried over ..	*81,972*	41,14,714	*30,700*	42,28,100	*36,300*	42,89,200	*39,30*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

. HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1936–1937. Non-voted. (2)	Accounts, 1936–1937. Voted. (3)	Budget Estimate, 1937–1938. Charged. (4)	Budget Estimate, 1937–1938. Voted. (5)	Revised Estimate, 1937–1938. Charged. (6)	Revised Estimate, 1937–1938. Voted. (7)	Budget Estimate, 1938–1939. Charged. (8)	Budget Estimate, 1938–1939. Voted. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
HOSPITALS AND DISPENSARIES—*cont.*								
Brought forward ..	*81,972*	41,14,714	*30,700*	42,28,100	*36,300*	42,89,200	*39,300*	43,78,600
B. MUFASSAL HOSPITALS AND DISPENSARIES—*cont.*								
RDINARY AREAS—*cont.*								
MEDICINES AND HOSPITAL NECESSARIES ..	..	7,52,010	..	7,93,200	..	7,77,000	..	8,06,900
OTHER CHARGES ..	..	1,93,026	..	2,07,600	..	2,01,900	..	2,02,800
Deduct.—TRANSFER TO 50. CIVIL WORKS—ESTABLISHMENTS FOR METTUR TOWNSHIP ADMINISTRATION ..	..	..	..	..	..	—4,300	..	—8,900
PARTIALLY EXCLUDED AREAS.								
. PAY OF ESTABLISHMENTS	..	27,560	..	27,800	..	28,000	..	28,900
. OTHER CHARGES ..	..	3,275	..	3,600	..	4,300	..	4,100
. MEDICINES AND HOSPITAL NECESSARIES ..	..	2,795	..	3,900	..	3,600	..	3,600
EXCLUDED AREAS—								
OF ESTABLISHMENTS AND OTHER CHARGES ..	*14,425*	..	*16,000*	..	*18,300*	..	*15,900*	..
C. INDIAN MEDICAL SCHOOL HOSPITAL—								
. PAY AND ALLOWANCES OF ESTABLISHMENTS	..	22,920	..	24,600	..	22,300	..	22,20
. CONTINGENCIES ..	*951*	41,737	..	39,400	..	39,000	..	39,00
Carried over ..	*97,348*	51,58,037	*46,700*	53,28,200	*54,600*	53,61,000	*55,200*	54,77,20

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget E 1938-1
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
38. b. HOSPITALS AND DISPENSARIES—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Brought forward ..	*97,348*	51,58,037	*46,700*	53,28,200	*54,600*	53,61,000	*55,200*
b. D. GOVERNMENT MEDICAL OFFICERS EMPLOYED IN INSTITUTIONS UNDER THE CONTROL OF LOCAL BODIES—TALUK HEADQUARTER INSTITUTIONS—							
I. ORDINARY AREAS—							
1. PAY OF OFFICERS ..	..	46,211	..	46,600	..	44,500	..
2. PAY OF ESTABLISHMENTS	..	1,61,228	..	1,68,000	..	1,67,000	..
3. ALLOWANCES ..	..	9,140	..	8,800	..	10,000	..
II. PARTIALLY EXCLUDED AREAS— PAY OF OFFICERS AND OTHER CHARGES ..	..	12,360	..	12,800	..	14,900	..
b. E. GOVERNMENT MEDICAL OFFICERS EMPLOYED IN INSTITUTIONS UNDER THE CONTROL OF LOCAL BODIES—OTHER INSTITUTIONS—							
I. ORDINARY AREAS—							
OTHER INSTITUTIONS ..	..	1,81,670	..	1,80,100	..	1,84,600	..
II. PARTIALLY EXCLUDED AREAS— OTHER INSTITUTIONS ..	..	5,141	..	5,500	..	5,800	..
b. F. GRANTS TO LOCAL BODIES FOR MEDICAL PURPOSES—							
I. ORDINARY AREAS—							
1. MAINTENANCE GRANTS.	..	1,50,296	..	1,46,700	..	1,50,200	..
2. BUILDINGS AND EQUIPMENT GRANTS.	..	1,716	..	19,600	..	13,200	..
II. PARTIALLY EXCLUDED AREAS— GRANTS TO LOCAL BODIES.	..	10,890	..	10,900	..	10,800	..
Carried over ..	*97,348*	57,36,689	*46,700*	59,27,200	*54,600*	59,62,000	*55,200*

38—MEDICAL—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
38. b. HOSPITALS AND DISPENSARIES—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Brought forward ..	*97,348*	57,36,689	*46,700*	59,27,200	*54,600*	59,62,000	*55,200*	60,81,400
b. G. GRANTS TO PRIVATE MEDICAL INSTITUTIONS—								
I. ORDINARY AREAS—								
1. MAINTENANCE GRANTS ..	..	56,566	..	65,600	..	62,000	..	68,100
2. CAPITATION GRANTS TO LEPER ASYLUMS	..	1,23,229	..	1,24,100	..	1,40,000	..	1,40,000
3. BUILDINGS AND EQUIPMENT GRANTS ..	..	1,08,745	..	65,800	..	60,000	..	39,800
II. PARTIALLY EXCLUDED AREAS.								
GRANTS TO PRIVATE INSTITUTIONS ..	..	2,000	..	2,000	..	2,000	..	2,000
b. H. SUBSIDIES TO MEDICAL PRACTITIONERS AND MIDWIVES FOR THE MAINTENANCE OF RURAL DISPENSARIES—								
I. ORDINARY AREAS ..	..	2,79,045	..	3,13,100	..	3,13,100	..	3,72,800
II. PARTIALLY EXCLUDED AREAS	..	1,736	..	2,300	..	2,200	..	2,300
b. J. OTHER CHARGES ..	..	20,826	..	28,000	..	23,500	..	27,000
TOTAL—38. b. ..	*97,348*	63,28,836	*46,700*	65,28,100	*54,600*	65,64,800	*55,200*	67,33,400
38. c. MEDICAL COLLEGES AND SCHOOLS—								
c. A. MEDICAL COLLEGES—								
1. PAY OF OFFICERS.	*1,33,283*	4,76,485	*1,30,000*	4,92,400	*1,17,500*	4,92,400	*1,30,000*	5,15,000
2. PAY OF ESTABLISHMENTS ..	..	74,421	..	77,800	..	77,000	..	78,600
3. ALLOWANCES AND HONORARIA ..	*5,176*	25,898	*2,800*	26,300	*6,000*	26,800	*5,100*	26,300
4. APPARATUS AND MATERIALS ..	..	96,481	..	93,200	..	93,200	..	93,200
5. BOOKS AND PERIODICALS ..	..	11,362	..	18,000	..	18,000	..	18,000
6. CONTINGENCIES ..	*13,121*	25,092	..	36,300	..	44,400	..	36,200
Carried over ..	*1,51,580*	7,09,739	*1,32,800*	7,44,000	*1,23,500*	7,51,800	*1,35,100*	7,67,300

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget 1938
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
38. c. MEDICAL COLLEGES AND SCHOOLS—*cont.*							
Brought forward ..	*1,51,580*	7,09,739	*1,32,800*	7,44,000	*1,23,500*	7,51,800	*1,35,100*
c. B. MEDICAL SCHOOLS EXCLUDING THE INDIAN MEDICAL SCHOOL—							
1. PAY OF OFFICERS.	*2,400*	62,733	*2,400*	68,000	*2,400*	65,500	*2,400*
2. PAY OF ESTABLISHMENTS ..	..	50,411	..	54,700	..	53,200	..
3. ALLOWANCES AND HONORARIA ..	*480*	21,032	*500*	16,600	*500*	16,500	*500*
4. SCHOLARSHIPS AND STIPENDS.	..	13,572	..	15,300	..	14,000	..
5. LABORATORY CHARGES AND BOOKS AND PERIODICALS ..	..	8,200	..	12,800	..	12,100	..
6. CONTINGENCIES ..	*9,822*	18,896	..	25,800	..	25,500	..
7. GRANTS-IN-AID ..	..	6,080	..	7,000	..	6,300	..
c. C. INDIAN MEDICAL SCHOOL—							
1. PAY OF OFFICERS	..	10,800	..	10,800	..	10,800	..
2. PAY OF ESTABLISHMENTS ..	..	35,737	..	36,100	..	35,000	..
3. CONTINGENICES ..	..	10,990	..	10,700	..	10,700	..
4. OTHER CHARGES.	..	22,246	..	21,800	..	20,600	..
TOTAL—38. c. ..	*1,64,282*	9,70,436	*1,35,700*	10,23,600	*1,26,400*	10,22,000	*1,38,000*

38—MEDICAL—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1936-1937. Non-voted. (2)	Accounts, 1936-1937. Voted. (3)	Budget Estimate, 1937-1938. Charged. (4)	Budget Estimate, 1937-1938. Voted. (5)	Revised Estimate, 1937-1938. Charged. (6)	Revised Estimate, 1937-1938. Voted. (7)	Budget Estimate, 1938-1939. Charged. (8)	Budget Estimate, 1938-1939. Voted. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
38. d. MENTAL HOSPITALS—								
A. PAY OF OFFICERS.	*579*	38,689	*600*	36,200	*300*	35,100	*600*	38,400
B. PAY OF ESTABLISHMENTS ..	..	1,39,434	..	1,42,300	..	1,45,900	..	1,51,700
C. ALLOWANCES AND HONORARIA ..	..	12,127	..	11,700	..	14,100	..	13,000
D. CONTINGENCIES ..	*15,172*	22,362	..	39,200	..	36,800	..	37,700
E. DIET	..	1,86,703	..	1,90,500	..	1,86,000	..	1,88,000
F. MEDICINES AND HOSPITAL NECESSARIES ..	..	27,434	..	28,100	..	27,000	..	27,000
G. OTHER CHARGES..	..	11,222	..	11,000	..	11,400	..	11,400
TOTAL—38. d. ..	*15,751*	4,37,971	*600*	4,59,000	*300*	4,56,300	*600*	4,67,200
38. e. CHEMICAL EXAMINER—								
A. PAY OF OFFICERS.	*8,760*	16,506	*1,500*	18,000	*4,800*	18,100	..	20,000
B. PAY OF ESTABLISHMENTS ..	..	4,302	..	5,200	..	4,800	..	5,000
C. OTHER CHARGES ..	..	4,447	..	4,900	..	5,100	..	5,100
D. CHARGES PAYABLE TO GOVERNMENTS DEPARTMENTS, ETC. ..	..	17,300	..	21,500	..	20,000	..	20,000
TOTAL—38. e. ..	*8,760*	42,555	*1,500*	49,600	*4,800*	48,000	..	50,100
38. f. CHARGES IN ENGLAND—								
I. SECRETARY OF STATE FOR INDIA—								
A. LEAVE SALARIES AND DEPUTATION PAY ..	*4,315*	..	*1,200*	..	*6,000*	..	*4,000*	..
II. HIGH COMMISSIONER FOR INDIA—								
A. LEAVE SALARIES AND DEPUTATION PAY ..	*30,744*	23,527	*1,08,800*	20,800	*89,600*	42,400	*44,800*	29,800
B. STERLING OVERSEAS PAY ..	*60,132*	..	*42,800*	..	*47,000*	..	*52,800*	..
Carried over ..	*95,191*	23,527	*1,52,800*	20,800	*1,42,600*	42,400	*1,01,600*	29,800

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1936-1937. Non-voted. (2)	Accounts, 1936-1937. Voted. (3)	Budget Estimate, 1937-1938. Charged. (4)	Budget Estimate, 1937-1938. Voted. (5)	Revised Estimate, 1937-1938. Charged. (6)	Revised Estimate, 1937-1938. Voted. (7)	Budge[t] 19[…] Charge[d] (8)
38. f. CHARGES IN ENGLAND—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.
II. HIGH COMMISSIONER FOR INDIA—*cont.* Brought forward ..	*95,191*	23,527	*1,52,800*	20,800	*1,42,600*	42,400	*1,01,60[…]*
C. STORES FOR INDIA	..	1,17,877	..	2,77,200	..	2,00,000	..
D. OTHER CHARGES— (i) CONTRIBUTION FOR TROPICAL DISEASES BUREAU ..	..	200	..	200	..	200	..
(ii) RECRUITMENT EXPENSES ..	..	612	..	..	..	200	..
TOTAL—38. f. ..	*95,191*	1,42,216	*1,52,800*	2,98,200	*1,42,600*	2,42,800	*1,01,60[…]*
38. g. LOSS OR GAIN BY EXCHANGE— A. OTHER THAN ON STORES ..	— *516*	— 135	..	..	— *700*	— 200	..
B. STORES ..	..	— 663	..	..	..	— 1,000	..
TOTAL—38. g. ..	— *516*	— 798	..	..	— *700*	— 1,200	..
Deduct— **(i) Savings due to the extension of the system of honorary medical officers in Government Medical Institutions**	..	..	..	...	..	...	..
(ii) Savings due to the revision of scales of pay in 1938	..	..	..	..	..	..	..
TOTAL—DEMAND XVI—MEDICAL (ALSO MAJOR HEAD 38).	*6,45,097*	86,51,339	*6,04,500*	91,24,900	*5,74,300*	90,68,300	*5,62,00[…]*
	92,96,436		97,29,400		96,42,600		97,[…]

38. a.—MEDICAL—MEDICAL ESTABLISHMENTS.

SUB-HEADS of appropriation. (1)	Strength. 1937-1938. (2)	Strength. 1938-1939. (3)	Details. (4)	Figures by detailed account hea[ds] Accounts, 1936-1937. (5)	Budget Estimate, 1937-1938. (6)	Revised Estimate, 1937-1938. (7)
[a]. A. ALL-INDIA MEDICAL COUNCIL.			a. A. ALL-INDIA MEDICAL COUNCIL.	RS.	RS.	RS.
			VOTED—			
			TRAVELLING ALLOWANCES ..	3,237	1,800	3,600
			Grants-in-aid (Grants to the Madras Medical Council) ..	..	..	..
			TOTAL 38. a. A.—ALL INDIA MEDICAL COUNCIL ..	3,237	1,800	3,600

38. a.—MEDICAL—MEDICAL ESTABLISHMENTS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937-1938. (2)	Strength. 1938-1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936-1937. (5)	Budget Estimate, 1937-1938. (6)	Revised Estimate, 1937-1938. (7)	Budget Estimate, 1938-1939. (8)
			a. B. SUPERINTENDENCE.	RS.	RS.	RS.	RS.
a. B. 1. PAY OF OFFICERS.			CHARGED—				
	1	*1*	*Surgeon-General (3,000)*	*36,042*	*36,000*	*36,000*	*36,000*
			VOTED	12,000	12,000	12,000	12,000
	1	1	Personal Assistant to the Surgeon-General (1,000)				
			TOTAL—a. B. 1. *Charged* ..	*36,042*	*36,000*	*36,000*	*36,000*
			TOTAL—a. B. 1. VOTED ..	12,000	12,000	12,000	12,000
a. B. 2. PAY OF ESTABLISHMENTS.			VOTED	52,580	55,500	52,500	52,200
	1	1	Manager (250—300).				
	39	39	Superintendents 1 (200—250), 4 (125—175); Clerks 12 (65—125), 2 (55—100); 15 (40—80); Typists 5 (40—80); Special pay—Shorthand 1 (15); Personal pay 1 (15); Typewriting 2 (10).				
	18	18	Attenders 2 (23—35); Daffadar 1 (20—25); Peons 14 (15—20), 1 (12—17); Personal pay 1 (½). Leave Allowances				
	6	6	Temporary—Clerks 5 (37) (1 for 12 months, 1 for 6 months, 1 for 4 months and 2 for 3 months); Peon 1 (12—17) for 12 months				
			TOTAL—a. B. 2.—VOTED ..	† 52,580	55,500	52,500	52,200
a. B. 3. OTHER CHARGES.			CHARGED—				
			TRAVELLING ALLOWANCES (including contribution for passages of officers transferred to and from other Governments)	*1,913*	*3,400*	*3,400*	*3,000*
			VOTED—				
			TRAVELLING ALLOWANCES (INCLUDING OTHER COMPENSATORY) 1 (50); Madras House Allowance 1 (65); Presidency Allowance 3 (2½)	2,244	2,400	2,300	2,200
			ELECTRIC CURRENT AND TELEPHONE CHARGES	2,190	2,100	2,200	2,200
			SERVICE POSTAGE AND TELEGRAMS.	3,317	3,600	3,700	3,700
			RATES AND TAXES	*2,521*	2,500	2,700	2,700
			OTHER PETTY CONTINGENCIES .. (Including Pay of Menials, Books and Periodicals, etc.)	2,967	3,000	3,200	3,100
			TOTAL—a. B. 3. *Charged* ..	*4,434*	*3,400*	*3,400*	*3,000*
			TOTAL—a. B. 3. VOTED ..	10,718	13,600	14,100	13,900
a. B. 4. CUSTOMS DUTY ON IMPORTED STORES.			TOTAL—a. B. 4.—VOTED ..	43,261	57,100	40,200	39,200
			TOTAL—a. B.—SUPERINTENDENCE.	1,59,035	1,77,600	1,58,200	1,56,300
			Charged ..	*40,476*	*39,400*	*39,400*	*39,000*
			VOTED ..	1,18,559	1,38,200	1,18,800	1,17,300

† Includes Rs. 32 relating to Orissa.

SUB-HEADS of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	E 19
				RS.	RS.	RS.	
			a. C. DISTRICT MEDICAL OFFICERS.				
a. C. 1. PAY OF OFFICERS.			CHARGED	*2,09,048*	*2,16,600*	*1,95,000*	
	14	*14*	*Presidency District Surgeon 1, Mufassal District Medical Officers (I.M.S.) 13 (500—1,850).*				
			VOTED	4,12,249	4,25,000	4,05,000	
	17	17	Civil Surgeons 15 (500—900), 2 (450—75/2—750).				
	23	23	Assistants to District Medical Officers 22 (200—450); Military Assistant Surgeon 1 (450—500).				
	23	23	Reserve Assistant Surgeons 22 (200—450), 1 (450—500).				
			TOTAL—a. C. 1. *Charged* ..	*2,09,048*	*2,16,600*	*1,95,000*	2
			TOTAL—a. C. 1. VOTED ..	4,12,249	4,25,000	4,05,000	3
a. C. 2. PAY OF ESTABLISHMENTS.			VOTED	1,52,868	1,55,000	1,60,000	
	55	56	Reserve Sub-Assistant Surgeons 55 (75—175 ; 200), 1 (65—170).				
	92	92	Clerks 9 (60—80), 3 (55—70), 2 (40—65), 72 (35—60), 5 (30—55), 1 (20—35); Special pay—Shorthand 1 (25); Type-writing 2 (10).				
	38	38	Peons 1 (15—20), 32 (12—18), 5 (12—17).				
	2	5	Temporary—Clerks 2 (35—60), 3 (30—55). Leave Allowances				
			TOTAL—a. C. 2.—VOTED ..	1,52,868	1,55,000	1,60,000	
a. C. 3. ALLOWANCES.			CHARGED—				
			TRAVELLING ALLOWANCES ..	*8,727*	*7,000*	*8,000*	
			COST OF PASSAGES AND PASSAGE CONTRIBUTIONS	*5,700*	*4,200*	*3,900*	
			VOTED—				
			TRAVELLING ALLOWANCES ..	22,620	25,000	27,000	
			OTHER COMPENSATORY	2,050	2,000	2,300	
			Local Allowances 5 (50), 2 (15), 1 (18) for 6 months, 1 (18) for 3 months, 3 (9), 1 (2½), 1 (1-13-0); Presidency Allowances to officers who may go on leave.				
			TOTAL—a. C. 3. *Charged* ..	*14,427*	*11,200*	*11,900*	
			TOTAL—a. C. 3. VOTED ..	24,670	27,000	29,300	

38. a.—MEDICAL—MEDICAL ESTABLISHMENTS—*cont.*

SUB-HEADS of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			a. C. DISTRICT MEDICAL OFFICERS—*cont.*	RS.	RS.	RS.	RS.
a. C. 4. CONTINGENCIES.			VOTED—				
			RENTS	780	800	800	800
			SERVICE POSTAGE AND TELEGRAMS.	13,763	14,000	14,000	14,000
			OTHER PETTY CONTINGENCIES ..	* *330* 3,997	4,600	4,100	4,400
			TOTAL—a. C. 4.—VOTED ..	*330* 18,540	19,400	18,900	19,200
			TOTAL—a. C. DISTRICT MEDICAL OFFICERS ..	8,32,132	8,54,200	8,20,100	8,26,100
			Charged ..	*2,23,805*	*2,27,800*	*2,06,900*	*2,27,600*
			VOTED ..	6,08,327	6,26,400	6,13,200	5,98,500
			GRAND TOTAL—38. a.—MEDICAL ESTABLISHMENTS ..	9,94,404	10,33,600	9,81,900	9,87,000
			Charged ..	*2,64,281*	*2,67,200*	*2,46,300*	*2,66,600*
			VOTED ..	7,30,123	7,66,400	7,35,600	7,20,400

38. b.—MEDICAL—HOSPITALS AND DISPENSARIES.

SUB-HEADS of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			b. A. PRESIDENCY HOSPITALS (EXCLUDING THE INDIAN MEDICAL SCHOOL HOSPITAL).				
b. A. 1. PAY OF OFFICERS.			CHARGED	*14,276*	*22,200*	*28,800*	*31,800*
	1	*2*	*Director, Barnard Institute of Radiology 1 (1,000—50—1,500); Special pay 1 (250), 1 (150); Junior Specialist in Obstetrics and Gynaecology 1 (750) .. ..*				
			VOTED	2,02,340	2,20,000	2,06,500	2,15,000
	8	8	Civil Surgeons 8 (500—1,000); Personal pay 1 (200); Special pay 1 (75)				
	2	2	Superintendent of the Victoria Caste and Gosha Hospital 1 (450—$\frac{50}{3}$—850); Director, Tuberculosis Institute, 1 (500—75/2—800); Overseas pay 1 (150); Contribution to the Women's Medical Service 1 (120).				
	22	23	Civil Assistant Surgeons 14 (200—450), 2 (175—400); Women Assistant Surgeons 6 (200—450), 1 (175—400); Personal pay 3 (150), 1 (95); Special pay 1 (30)				
			Temporary				
	2	1	Lay Secretary (1,050) ..				
			TOTAL—b. A. 1. *Charged* ..	*14,276*	*22,200*	*28,800*	*31,800*
			TOTAL—b. A. 1. VOTED ..	2,02,340	2,20,000	2,06,500	2,15,000
b. A. 2. PAY OF ESTABLISHMENTS.			VOTED	4,11,642	4,33,800	4,30,000	4,43,300
	21	23	Sub-Assistant Surgeons 4 (200), 15 (75—175); Women Sub-Assistant Surgeons 2 (75—175); Health Visitors 2 (75—125); Personal pay 2 (50), 1 (30).				
	7	7	Assistant Physicist 1 (100—200); Laboratory attendant 1 (28—45), 4 (23—35), 1 (19—30) ..				
	145	151	Matrons 1 (300—400), 1 (250—325), 1 (200—300), 1 (175—250), 5 (175—225); Sisters 8 (150—200), 8 (125—10/2—175); Nurses 37 (75—125), 86 (65—$\frac{5}{2}$—120), 3 (30—70)				
	13	13	Nurse Housekeepers 1 (100—125), 1 (70—100), 1 (40); Lay Housekeeper 1 (35); Indian Midwife and Female Dressers 3 (30—70), 1 (30—55); Nuns 1 (75), 4 (70)..				
			Carried over ..	4,11,642	4,33,800	4,30,000	4,43,300

38. b.—MEDICAL—Hospitals and Dispensaries—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			b. A. Presidency Hospitals (excluding the Indian Medical School Hospital)—*cont.*				
			Brought forward ..	4,11,642	4,33,800	4,30,000	4,43,300
b. A. 2. Pay of Establishments—*cont.*			Voted—*cont.*				
	36	37	Compounders 32 (33—40—50), 5 (28—40)				
	6	6	Artist 1 (85—125); Artist Photographer 1 (60—80); Radiographers 2 (60—80); Dark Room Assistants 2 (40—65)				
	33	33	Stewards 1 (200—10—250), 4 (85—125), 1 (50—5—100), 3 (65—85), 9 (40—65), 1 (30—55); Storekeepers 1 (85—125), 1 (65—85), 6 (40—65), 2 (23—35), 1 (19—30); Linen-keepers 1 (65—85), 1 (40—65), 1 (23—35).				
	34	35	Accountants 2 (125—150), 2 (65—85), 1 (40—65); Clerks and Typists 25 (40—65), 3 (30—55); Attender 1 (19—30); Special pay—Shorthand 3 (25); 1 (15); Typewriting 2 (10); Sergeant 1 (75)				
	24	24	Electrical Supervisor 1 (100—10/2—110—15/2—200); Electricians 1 (70—100), 1 (32—2/2—40); Mechanic chargeman 1 (55—3/2—70—5/2—75); Shift chargeman 1 (55—3/2—70—5/2—75); Mechanic 1 (55—70); Gas Mechanic 1 (35—1—45); Assistant Mechanic 1 (25—30); Engine-driver and Drivers 2 (45—2—65), 1 (35—2—55), 3 (35—1—45), 3 (32—2/2—40); Assistant Drivers 3 (19—2/2—23—1/2—24); Assistant gas maker 1 (19—2/2—23—1/2—24); Wiremen 3 (19—2/2—23—1/2—24) ..				
	277	283	Theatre Assistants 5 (23—35), 1 (28—32), 2 (19—29); X-Ray Attendants 1 (23—35), 2 (19—2/2—25—½—30); Nursing orderlies 15 (20—25), I old scale, 13 (20—25), II old scale, 119 (15—20) old scale, 45 (15—19), 16 (12—17); Personal pay 1 (½), Weighman 1 (20—25), 4 (15—20), 1 (12—17); Daffadars 1 (20—25), 1 (17—22); Attendants 2 (19—2/2—23—1/2—24), 12 (15—20), 5 (12—17); Peons 25 (15—20), 12 (12—17) ..				
	142	143	Totis, males 77 (15), females 66 (12); Bonus to Totis 141 (2)				
			Leave Allowances				
			Carried over ..	4,11,642	4,33,800	4,30,000	4,43,300

38. b.—MEDICAL—HOSPITALS AND DISPENSARIES—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			b. A. PRESIDENCY HOSPITALS (EXCLUDING THE INDIAN MEDICAL SCHOOL HOSPITAL)—*cont.*	RS.	RS.	RS.	RS.
			Brought forward ..	4,11,642	4,33,800	4,30,000	4,43,300
b. A. 2. PAY OF ESTABLISHMENTS—*cont.*			VOTED—*cont.*				
	93	87	Temporary Sub-Assistant Surgeon 1 (75—175); Personal pay 1 (30); Women Assistant Surgeon 1 (65—170); Assistant Physicist 1 (100—200); Pharmacist 1 (100—150); Sister 1 (125—175); Senior Staff Nurse 1 (100—125); Nurses 5 (65—120); Lady social worker 1 (55—110); Radiographers, first-grade 3 (55—70); Male nurses 4 (35—5/2—65); Head clerk and Accountant 1 (65—85); Enquiry clerk and Storekeeper 1 (30—55); Clerks 5 (30—55); Typist 1 (30—50); Assistant Storekeeper 1 (19—30); Assistant House-keeper 1 (35); Dark Room Assistant 1 (30—50); Theatre Assistants 2 (19—29); Nursing orderlies 1 (15—20), 27 (15—19); Personal pay 1 (2½); Attendant 1 (12—17); Wireman 1 (19—24); Compounders 13 (28—40); Female dresser 1 (30—55); Daffadar 1 (17—½—22); Peons 7 (12—17); Totis 3 (15); Bonus 3 (2).				
			TOTAL—b. A. 2.—VOTED ..	4,11,642	4,33,800	4,30,000	4,43,300
b. A. 3. ALLOWANCES AND HONORARIA.			CHARGED—				
			Travelling allowances	*123*	*1,500*	*500*	*500*
			Honoraria	*983*	*1,000*	*1,000*	*1,000*
			Other compensatory	*3,748*	*6,000*	*6,000*	*6,000*
			Compensatory allowance in lieu of private practice 1 (500) ..				
			VOTED—				
			TRAVELLING ALLOWANCES ..	3,013	3,800	4,300	3,800
			OTHER COMPENSATORY	1,60,537	1,73,200	1,66,000	1,72,000
			Madras House Allowances, Presidency Allowances 11 (6½), 29 (5), 1 (3), 2 (2), 136 (2½); Compensatory allowances in lieu of private practice 1 (200), 2 (100), 2 (40), 2 (30), 7 (5); Conveyance Allowances 1 (30), 1 (20), 2 (15), 1 (4); Subsistence Allowances to House Surgeons and Physicians 27 (30), 13 (20); Ration Allowances 9 (43¾), 18 (35), 216 (26¼), 126 (17½); Dhobi Allowances 395 (2-5/8), 1 (1¾); Uniform Allowances to Nurses 27 (75), 130 (56¼), 220 (37½), 7 (22½)				
			HONORARIA	2,022	2,200	2,000	2,000
			Honoraria—Superintendent and Examiners in connexion with the Diploma in Board Examinations in Sick Nursing and Midwifery, Ophthalmology and Gynæcology; fees for private Bacteriological and Pathological examinations conducted in hospitals; fees payable to Medical Officers for Medical Board Examination of I.C.S. candidates, etc.				
			TOTAL—b. A. 3. *Charged* ..	*4,854*	*8,500*	*7,500*	*7,500*
			TOTAL—b. A. 3. VOTED ..	1,65,572	1,79,200	1,72,300	1,77,800

38. b.—MEDICAL—HOSPITALS AND DISPENSARIES—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937-1938. (2)	Strength. 1938-1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			b. A. PRESIDENCY HOSPITALS (EXCLUDING THE INDIAN MEDICAL SCHOOL HOSPITAL) —*cont.*	RS.	RS.	RS.	RS.
b. A. 4. CONTINGENCIES.			VOTED—				
			PAY OF MENIALS	51,877	52,200	52,600	52,900
			ELECTRIC CURRENT	1,07,055	1,10,000	90,000	90,000
			TELEPHONE CHARGES	5,257	5,400	5,500	5,500
			PURCHASE AND REPAIR OF FURNITURE	4,242	3,000	3,700	3,700
			OFFICE EXPENSES	3,456	3,600	3,800	3,800
			CLEANING CHARGES	5,325	5,500	5,500	5,500
			FREIGHT CHARGES	1,865	2,000	2,000	2,000
			RATES AND TAXES	*50,782*	56,800	52,000	52,000
			OTHER PETTY CONTINGENCIES ..	12,515	9,200	12,500	12,500
				50,782			
			TOTAL—b. A. 4. VOTED ..	1,91,592	2,47,700	2,27,600	2,27,900
b. A. 5. DIET.			TOTAL—b. A. 5.—VOTED ..	3,02,588	2,75,000	3,00,000	3,00,000
b. A. 6. MEDICINES AND HOSPITAL NECESSARIES.			TOTAL—b. A. 6.—VOTED ..	4,33,634	3,40,000	4,20,000	4,20,400
b. A. 7. STIPENDS TO NURSING AND MIDWIFERY PUPILS.			VOTED	84,410	90,100	89,500	93,000
	238	243	Pupil Nurses 65 (40), 65 (30), 53 (20); Midwifery pupils 36 (40), 24 (30).				
			TOTAL—b. A. 7.—VOTED ..	84,410	90,100	89,500	93,000
b. A. 8. OTHER CHARGES.			TOTAL—b. A. 8.—VOTED ..	21,608	16,300	14,300	14,300
			TOTAL—b. A. PRESIDENCY HOSPITALS (EXCLUDING THE INDIAN MEDICAL SCHOOL HOSPITAL)	18,83,298	18,32,800	18,96,500	19,31,000
			Charged ..	*69,912*	*30,700*	*36,300*	*39,300*
			VOTED ..	18,13,386	18,02,100	18,60,200	18,91,700
			b. B. MUFASSAL HOSPITALS AND DISPENSARIES.				
			I. ORDINARY AREAS.				
b. B. I. 1. PAY OF OFFICERS.			VOTED	3,39,158	3,42,000	3,34,000	3,37,000
	74	74	Civil Assistant Surgeons 59 (200—450), 5 (175—400); Women Assistant Surgeons 6 (200—450), 3 (175—400); Radiologist 1 (200—450); Personal pay 1 (150); Special pay 2 (67½), 1 (30)				
			Temporary—				
	1	2	Civil Assistant Surgeon, 1 (175—400); Women Assistant Surgeon 1 (175—400) ..				
			TOTAL—b. B. I. 1.—VOTED ..	3,39,158	3,42,000	3,34,000	3,37,000

38. b.—MEDICAL—HOSPITALS AND DISPENSARIES—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938 (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			b. B. MUFASSAL HOSPITALS AND DISPENSARIES—*cont.*				
			I. ORDINARY AREAS—*cont.*				
b. B. I. 2. PAY OF ESTABLISHMENTS.			VOTED	9,75,225	10,37,900	10,34,000	10,64,300
	200	202	Women Apothecaries 13 (150—300); Sub-Assistant Surgeons 122 (75—200); Women Sub-Assistant Surgeons 55 (75—200), 12 (65—170); Personal pay 3 (50), 1 (25), 1 (12½); Special pay 1 (36), 1 (30), 4 (20)				
	324	335	Matrons 3 (175—225), Sisters 4 (150—200), 4 (125—175); Nurses 69 (75—125), 103 (65—120); Housekeeper 1 (35); Male Nurses 2 (15—25); Personal pay 3 (10), 1 (2½); Midwives 131 (30—70), 18 (30—55); Special pay 2 (13½) ..				
	271	273	Pharmacist 1 (50—90); Compounders 237 (30—50), 35 (28—40); Special pay 2 (9)				
	30	31	Steward and Clerks 1 (60—80), 25 (35—60), 5 (30—55)				
	26	26	Dark Room Assistants 3 (35—60), 2 (30—50); Radiographer 1 (35—60); Artist Photographer 1 (35—60); Theatre Assistants 3 (20—35), 2 (20—30), 3 (12—18); X-Ray Attendants 5 (20—35), 3 (19—30); Attendants 2 (12—18), 1 (12—17); Personal pay 1 (7) ..				
	692	704	Nursing orderlies 6 (20—25), 2 (19—24), 16 (15—20), 67 (15—19), 497 (12—18), 38 (12—17); Special pay 4 (2); Peons 71 (12—18), 7 (12—17) ..				
	6	6	Electrician 1 (28—38); Wireman 1 (19—24); Personal pay 1 (7); Storekeepers 2 (35—60); Weighman 1 (12—18); Jamadar 1 (17—22)				
	307	315	Totis 186 (12), 6 (11), 113 (10); 10 (9); Special pay 3 (2), 1 (1); Personal pay 1 (3), 9 (2), 3 (1½), 2 (1); Bonus to totis 310 (2) ..				
			Leave Allowances.				
			Temporary—				
	106	103	Sub-Assistant Surgeons 5 (75—200), 1 (65—170), Nurses 5 (75—125), 38 (65—120), Nun 1 (50); Sisters 4 (125—175), 1 (150—200); Midwives 5 (30—55); Compounders 8 (30—40), 4 (28—40); Clerks 1 (35—60), 2 (30—55); Storekeeper 1 (30—55); Dark Room Assistants 5 (30—55); Radiographer II 1 (30—55); Mechanic 1 (40—60); Special pay 1 (20)				
	129	128	X-Ray Attendants 3 (19—30); Nursing Orderlies 1 (15—20), 45 (15—½—19), 10 (12—18), 6 (12—17); Special pay 2 (2); Laboratory Attendant 1 (12—17); Purveyors 3 (15); Gate Peon 1 (12—17); Male Totis 31 (12), 1 (10); Female Totis 25 (10), 1 (9); Special pay 1 (2); Bonus to totis 58 (2)				
			TOTAL—b. B. I. 2.—VOTED ..	9,75,225	10,37,900	10,34,000	10,64,300

38. b.—MEDICAL—HOSPITALS AND DISPENSARIES—*cont.*

SUB-HEADS of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			b. B. MUFASSAL HOSPITALS AND DISPENSARIES—*cont.*				
			I. ORDINARY AREAS—*cont.*				
b. B. I. 3. ALLOWANCES AND HONORARIA.			VOTED—				
			TRAVELLING ALLOWANCES ..	33,330	32,100	35,200	37,300
			OTHER COMPENSATORY (INCLUDING HONORARIA)	1,17,669	1,30,600	1,28,000	1,33,700
			X-Ray allowances 1 (100), 4 (40), 9 (5); Local Allowances 2 (22½), 4 (18), 16 (13½), 15 (9), 11 (4½), 43 (1–13–0), 16 (⅞); Subsistence Allowances to House Surgeons and Physicians 8 (30); House-rent to Midwives and Women Compounders 19 (5), 27 (4½), 10 (4), 17 (3½), 32 (3), 1 (2½), 3 (2); Ration Allowances 3 (39⅜), 13 (30⅝), 131 (21⅞), 174 (17½); Dhobi Allowances 320 (2⅝), 152 (1¾); Uniform Allowances to Nurses and Midwives 16 (75), 209 (56¼), 101 (37½), 151 (22½).				
			TOTAL—b. B. I. 3.—VOTED ..	1,50,999	1,62,700	1,63,200	1,71,000
b. B. I. 4. CONTINGENCIES.			VOTED—				
			PAY OF MENIALS	32,390	34,500	34,500	35,300
			RENTS	14,122	14,500	19,100	19,100
			ELECTRIC CURRENT AND TELEPHONE CHARGES	52,681	45,800	46,000	52,000
			PURCHASE AND REPAIR OF FURNITURE	9,604	16,500	16,500	9,600
			OFFICE EXPENSES	19,297	20,000	20,000	20,000
			CLEANING CHARGES	12,975	13,500	13,800	14,000
			FREIGHT CHARGES	12,895	13,800	14,100	14,600
			RATES AND TAXES	*12,060*	14,500	13,300	14,500
			OTHER PETTY CONTINGENCIES ..	20,330	20,500	20,500	20,500
				12,060			
			TOTAL—b. B. I. 4.—VOTED ..	1,74,294	1,93,600	1,97,800	1,99,600
b. B. I. 5. PETTY CONSTRUCTION AND REPAIRS.			TOTAL—b. B. I. 5.—VOTED ..	46,558	60,600	60,000	50,000

38. b.—MEDICAL—HOSPITALS AND DISPENSARIES—*cont.*

SUB-HEADS OF appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			b. B. MUFASSAL HOSPITALS AND DISPENSARIES—*cont.*				
			I. ORDINARY AREAS—*cont.*				
b. B. I. 6. DIET.			TOTAL—b. B. I. 6.—VOTED ..	6,15,094	6,29,200	6,40,000	6,65,000
b. B. I. 7. MEDICINES AND HOSPITAL NECESSARIES.			TOTAL—b. B. I. 7.—VOTED ..	7,52,010	7,93,200	7,77,000	8,06,900
b. B. I. 8. OTHER CHARGES.			VOTED—				
	100	100	STIPENDS TO PUPIL NURSES .. Pupil Nurses 52 (15), 35 (20), 13 (30).	17,315	20,600	22,400	22,400
			BATTA TO PREGNANT WOMEN AND OTHER CHARGES	30,905	32,000	29,500	30,400
			CHARGES TOWARDS THE MAINTENANCE OF THE LEPER SETTLEMENT AT TIRUMANI (payable to the Church of Scotland Mission) ..	1,44,806	1,55,000	1,50,000	1,50,000
			TOTAL—b. B. I. 8.—VOTED ..	1,93,026	2,07,600	2,01,900	2,02,800
b. B. I. 9. *Deduct*—TRANFER TO 50. CIVIL WORKS—ESTBLISHMENTS FOR METTUR TOWNSHIP ADMINISTRATION.			TOTAL—b. B. I. 9.—VOTED ..	..	..	— 4,300	— 8,900
			TOTAL—b. B. I.—MUFASSAL HOSPITALS AND DISPENSARIES—ORDINARY AREAS—	*12,060*			
			VOTED ..	32,46,364	34,26,800	34,03,600	34,87,700
			II. PARTIALLY EXCLUDED AREAS.				
b. B. II. 1. PAY OF ESTABLISHMENTS.			VOTED	27,560	27,800	28,000	28,900
	9	9	Sub-Assistant Surgeons 8 (75—175), 1 (65—170); Special pay 9 (36).				
	7	7	Compounders 5 (30—40—50), 2 (28—40); Special pay 6 (9).				
	3	3	Midwives 3 (30—70); Special pay 3 (13½).				
	4	2	Nursing Orderlies 2 (12—18); Special pay 1 (2).				
	5	7	Dispensary Servants 5 (12), 1 (10); Toti 1 (12); Bonus 1 (2).				
			Leave Allowances				
			TOTAL—b. B. II. 1.—VOTED ..	27,560	27,800	28,000	28,900

38. b.—MEDICAL—HOSPITALS AND DISPENSARIES—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			b. B. MUFASSAL HOSPITALS AND DISPENSARIES—*cont.*				
			II. PARTIALLY EXCLUDED AREAS—*cont.*				
			VOTED—				
b. B. II. 2. OTHER CHARGES.			TRAVELLING ALLOWANCES ..	1,625	1,800	2,500	2,000
			OTHER COMPENSATORY AND HONORARIA	145	200	200	200
			Other Compensatory—Dhobi Allowances 3 (1¾); House-rent Allowance 1 (3); Uniform Allowances to Midwives 3 (22½).				
			CONTINGENCIES	1,505	1,600	1,600	1,900
			TOTAL—b. B. II. 2.—VOTED ..	3,275	3,600	4,300	4,100
b. B. II. 3. MEDICINES AND HOSPITAL NECESSARIES.			TOTAL—b. B. II. 3.—VOTED ..	2,795	3,900	3,600	3,600
			TOTAL—b. B. II. MUFASSAL HOSPITALS AND DISPENSARIES—PARTIALLY EXCLUDED AREAS—VOTED.	33,630	35,300	35,900	36,600
			III. EXCLUDED AREAS.				
b. B. III. PAY OF ESTABLISHMENTS AND OTHER CHARGES.			CHARGED—				
			PAY OF ESTABLISHMENTS ..	*9,551*	*11,100*	*12,700*	*11,000*
	13	*13*	*Sub-Assistant Surgeons 4 (75—175); Special pay 1 (35); Compounders 2 (30—50), 2 (28—40); Midwife 1 (30—45); Nursing Orderlies 4 (12—18).*				
			Leave allowances				
			ALLOWANCES	*2,499*	*2,400*	*3,000*	*2,400*
			Travelling allowances; Other compensatory—Local allowances 4 (27), 5 (9), 2 (4½); Uniform allowance 1 (22½) per annum.				
			CONTINGENCIES	*791*	*600*	*700*	*600*
			Medicines and Hospital necessaries.	*1,584*	*1,900*	*1,900*	*1,900*
			TOTAL—b. B. MUFASSAL HOSPITALS AND DISPENSARIES—III. EXCLUDED AREAS—*Charged* ..	*14,425*	*16,000*	*18,300*	*15,900*
			TOTAL—b. B. MUFASSAL HOSPITALS AND DISPENSARIES.	33,06,479	34,78,100	34,57,800	35,40,200
			Charged ..	*26,485*	*16,000*	*18,300*	*15,900*
			VOTED ..	32,79,994	34,62,100	34,39,500	35,24,300

38. b.—MEDICAL—Hospitals and Dispensaries—*cont.*

Sub-heads of appropriation.	Strength. 1937–1938.	Strength. 1938–1939.	Details.	Accounts, 1936–1937.	Budget Estimate, 1937–1938.	Revised Estimate, 1937–1938.	Budget Estimate, 1938–1939.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				RS.	RS.	RS.	RS.
			b. C. Indian Medical School Hospital.				
b. C. 1. Pay and Allowances of Establishments.			Voted—				
			Pay of Establishments ..	21,950	23,700	21,300	21,200
	9	9	Resident Medical Officers 1 (120—250), 1 (100—220); Resident Assistant Medical Officer 1 (65—150); Steward Accountant 1 (40—65); Typist 1 (40—65); Store-keeper 1 (30—55); Pharmacy Supervisors 1 (25), 2 (24).				
	9	9	Nurses 1 (65—120), 7 (30—55); Compounder 1 (30—40); Personal pay 3 (2), 2 (5)				
	28	28	Compounding Attendants 3 (20—30); Masseur 1 (20); Ward Attendants 1 (19), 10 (15); Pharmacy Attendants 3 (15); Peons 4 (15—20); Totis 4 (15), 2 (12); Bonus 6 (2).				
			Leave allowances.				
	3	3	Temporary—Medical Registrars 2 (100); Woman Assistant Medical Officer 1 (60—130).				
			Allowances	970	900	1,000	1,000
			Other Compensatory—Ration Allowance 1 (17-8-0); Dhobi Allowances 8 (2-10-0); House-rent Allowances 5 (3); Uniform Allowances to Nurses 1 (56-4-0), 7 (22-8-0); Presidency Allowances 1 (5), 1 (6 8-0)				
			Total—b. C. 1.—Voted ..	22,920	24,600	22,300	22,200
b. C. 2. Contingencies.			Voted—				
			Pay of Menials	2,343	2,300	2,300	2,300
			Rents	4,020	4,000	4,000	4,000
			Electric Current	2,721	2,700	2,300	2,300
			Other Petty Contingencies ..	855 * *951*	1,900	1,900	1,900
			Diet	13,490	12,000	12,000	12,000
			Medicines and Hospital Necessaries	18,308	16,500	16,500	16,500
			Total—b. C. 2.—Voted ..	*951* 41,737	39,400	39,000	39,000
			Total—b. C. Indian Medical School Hospital—Voted ..	*951* 64,657	64,000	61,300	61,200

* Rates and taxes.

38. b.—MEDICAL—Hospitals and Dispensaries—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			b. D. GOVERNMENT MEDICAL OFFICERS EMPLOYED IN INSTITUTIONS UNDER THE CONTROL OF LOCAL BODIES—TALUK HEADQUARTER INSTITUTIONS.				
			I. ORDINARY AREAS.				
b. D. I. 1. PAY OF OFFICERS.			VOTED	46,211	46,600	44,500	42,700
	9	9	Civil and Military Assistant Surgeons (200—450).				
			TOTAL—b. D. I. 1.—VOTED ..	46,211	46,600	44,500	42,700
b. D. I. 2. PAY OF ESTABLISHMENTS.			VOTED	1,61,228	1,68,000	1,67,000	1,74,400
	90	90	Sub-Assistant Surgeons 85 (75—175—200); Women Sub-Assistant Surgeons 4 (75—175—200), 1 (65—170); Special pay 1 (36).				
			TOTAL—b. D. I. 2.—VOTED ..	1,61,228	1,68,000	1,67,000	1,74,400
b. D. I. 3. ALLOWANCES			VOTED	9,140	8,800	10,000	9,200
			Travelling Allowances; Fixed Travelling Allowances 2 (10).				
			TOTAL—b. D. I. 3.—VOTED ..	9,140	8,800	10,000	9,200
			TOTAL—b. D. I. ORDINARY AREAS—VOTED ..	2,16,579	2,23,400	2,21,500	2,26,300
			II. PARTIALLY EXCLUDED AREAS.				
b. D. II. PAY OF OFFICERS AND OTHER CHARGES.			VOTED—				
			PAY OF OFFICERS	5,130	4,800	6,300	6,200
	1	1	Civil Assistant Surgeon 1 (200—450); Special pay 1 (67½).				
			PAY OF ESTABLISHMENTS ..	6,659	7,200	7,400	7,300
	3	3	Sub-Assistant Surgeons 3 (75—175); Special pay 3 (36).				
			TRAVELLING ALLOWANCES ..	571	800	1,200	1,000
			TOTAL—b. D. II. PARTIALLY EXCLUDED AREAS—VOTED ..	12,360	12,800	14,900	14,500
			TOTAL—b. D. TALUK HEADQUARTER INSTITUTIONS—VOTED ..	2,28,939	2,36,200	2,36,400	2,40,800

38. b.—MEDICAL—HOSPITALS AND DISPENSARIES—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			b. E. GOVERNMENT MEDICAL OFFICERS EMPLOYED IN INSTITUTIONS UNDER THE CONTROL OF LOCAL BODIES—OTHER INSTITUTIONS.	RS.	RS.	RS.	RS.
			I. ORDINARY AREAS.				
b. E. I. OTHER INSTITUTIONS.			VOTED—				
			PAY OF OFFICERS	11,239	10,800	10,800	10,800
	2	2	Civil and Military Assistant Surgeons 2 (200—450).				
			PAY OF ESTABLISHMENTS ..	1,64,968	1,63,800	1,68,300	1,72,600
	91	89	Sub-Assistant Surgeons 89 (75—175—200); Special pay 2 (36).				
			ALLOWANCES	5,463	5,500	5,500	5,500
			Travelling Allowances; Fixed Travelling Allowances 1 (8-12-0), 1 (6-9-0); Other Compensatory—Local Allowances 3 (18), 1 (13-8-0).				
			TOTAL—b. E. I. OTHER INSTITUTIONS—ORDINARY AREAS—VOTED ..	1,81,670	1,80,100	1,84,600	1,88,900
			II. PARTIALLY EXCLUDED AREAS.				
b. E. II. OTHER INSTITUTIONS.			VOTED—				
			PAY OF ESTABLISHMENTS ..	4,562	4,800	5,200	5,000
	2	2	Sub-Assistant Surgeons 2 (75—175); Special pay 2 (36).				
			TRAVELLING ALLOWANCES ..	579	700	600	600
			TOTAL—b. E. II. PARTIALLY EXCLUDED AREAS—VOTED ..	5,141	5,500	5,800	5,600
			TOTAL—b. E. OTHER INSTITUTIONS—VOTED ..	1,86,811	1,85,600	1,90,400	1,94,500
			b. F. GRANTS TO LOCAL BODIES FOR MEDICAL PURPOSES.				
			I. ORDINARY AREAS.				
b. F. I. 1. MAINTENANCE GRANTS.			VOTED—				
			MAINTENANCE OF HOSPITALS AND DISPENSARIES	1,46,775	1,43,600	1,46,900	1,46,900
			MAINTENANCE OF HOSPITALS AND DISPENSARIES OF INDIAN MEDICINE	2,946	2,500	2,700	2,700
			MEDICAL LENDING LIBRARIES ..	575	600	600	600
			TOTAL—b. F. I. 1.—VOTED.	1,50,296	1,46,700	1,50,200	1,50,200

38. b.—MEDICAL—HOSPITALS AND DISPENSARIES—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937-1938. (2)	Strength. 1938-1939. (3)	Details. (4)	Accounts, 1936-1937. (5)	Budget Estimate, 1937-1938. (6)	Revised Estimate, 1937-1938. (7)	Budget Estimate, 1938-1939. (8)
				RS.	RS.	RS.	RS.
			b. F. GRANTS TO LOCAL BODIES FOR MEDICAL PURPOSES—*cont.*				
			I. ORDINARY AREAS—*cont.*				
b. F. I. 2. BUILDINGS AND EQUIPMENT GRANTS.			VOTED—				
			BUILDINGS	1,716	26,100	13,200	10,500
			Deduct—Probable Savings ..	..	— 6,500	..	— 2,600
			TOTAL—b. F. I. 2.—VOTED.	1,716	19,600	13,200	7,900
			TOTAL—b. F. I. ORDINARY AREAS—VOTED ..	1,52,012	1,66,300	1,63,400	1,58,100
			II. PARTIALLY EXCLUDED AREAS.				
b. F. II. GRANTS TO LOCAL BODIES.			VOTED—				
			MAINTENANCE OF HOSPITALS AND DISPENSARIES	10,890	10,900	10,800	10,800
			TOTAL—b. F. II.—PARTIALLY EXCLUDED AREAS—VOTED	10,890	10,900	10,800	10,800
			TOTAL—b. F. GRANTS TO LOCAL BODIES FOR MEDICAL PURPOSES—VOTED ..	1,62,902	1,77,200	1,74,200	1,68,900
			b. G. GRANTS TO PRIVATE MEDICAL INSTITUTIONS.				
			I. ORDINARY AREAS.				
b. G. I. 1. MAINTENANCE GRANTS.			TOTAL—b. G. I. 1.—VOTED ..	56,566	65,600	62,000	68,100
b. G. I. 2. CAPITATION GRANTS TO LEPER ASYLUMS.			TOTAL—b. G. I. 2.—VOTED ..	1,23,229	1,24,100	1,40,000	1,40,000
b. G. I. 3. BUILDINGS AND EQUIPMENT GRANTS.			VOTED—				
			BUILDINGS	1,08,745	81,300	60,000	32,400
			Deduct—Probable Savings ..	..	— 15,500	..	— 4,900
			Equipment	..	..	..	12,300
			TOTAL—b. G. I. 3.—VOTED.	1,08,745	65,800	60,000	39,800
			TOTAL—b. G. I. ORDINARY AREAS—VOTED ..	2,88,540	2,55,500	2,62,000	2,47,900

38. b.—MEDICAL—HOSPITALS AND DISPENSARIES—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			b. G. GRANTS TO PRIVATE MEDICAL INSTITUTIONS—*cont.*	RS.	RS.	RS.	RS.
			II. PARTIALLY EXCLUDED AREAS.				
b. G. II. GRANTS TO PRIVATE INSTITUTIONS.			VOTED—				
			MAINTENANCE OF HOSPITALS AND DISPENSARIES	2,000	2,000	2,000	2,000
			TOTAL—b. G. II. PARTIALLY EXCLUDED AREAS—VOTED.	2,000	2,000	2,000	2,000
			TOTAL b. G. GRANTS TO PRIVATE MEDICAL INSTITUTIONS—VOTED	2,90,540	2,57,500	2,64,000	2,49,900
			b. H. SUBSIDIES TO MEDICAL PRACTITIONERS AND MIDWIVES FOR THE MAINTENANCE OF RURAL DISPENSARIES.				
			I. ORDINARY AREAS.				
b. H. I. SUBSIDIES, ETC.—ORDINARY AREAS.			VOTED—				
			MAINTENANCE OF DISPENSARIES ..	2,28,237	2,59,100	2,59,100	3,02,700
			MAINTENANCE OF DISPENSARIES OF INDIAN MEDICINE	50,808	54,000	54,000	70,100
			TOTAL—b. H. I. SUBSIDIES, ETC.—ORDINARY AREAS—VOTED	2,79,045	3,13,100	3,13,100	3,72,800
			II. PARTIALLY EXCLUDED AREAS.				
b. H. II. SUBSIDIES, ETC.—PARTIALLY EXCLUDED AREAS.			VOTED—				
			MAINTENANCE OF SUBSIDIZED RURAL DISPENSARIES	1,736	2,300	2,200	2,300
			TOTAL—b. H. II. SUBSIDIES, ETC.—PARTIALLY EXCLUDED AREAS—VOTED.	1,736	2,300	2,200	2,300
			TOTAL—b. H. SUBSIDIES TO MEDICAL PRACTITIONERS AND MIDWIVES FOR THE MAINTENANCE OF RURAL DISPENSARIES—VOTED ..	2,80,781	3,15,400	3,15,300	3,75,100

38. b.—MEDICAL—HOSPITALS AND DISPENSARIES—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			b. J. OTHER CHARGES.				
			(LEPROSY RELIEF CAMPAIGN.)				
b. J. OTHER CHARGES.			VOTED—				
			PAY OF OFFICERS	3,000	3,000	3,000	3,000
	1	1	Medical Officer 1 (175—25/2—400).				
			PAY OF ESTABLISHMENTS ..	11,221	13,400	12,500	14,800
	16	16	Sub-Assistant Surgeons 5 (75—175 ; 200), 2 (65—170) ; Special pay 5 (20); Compounders 1 (33), 1 (28—40); Nursing orderlies 5 (15), 1 (15—19) ; Peons 1 (15).				
			MEDICINES AND OUTFIT ..	619	1,000	1,000	1,700
			OTHER CHARGES	5,986	10,600	7,000	7,500
			Travelling and other compensatory allowances.				
			TOTAL—b. J. OTHER CHARGES—VOTED ..	20,826	28,000	23,500	27,000
GRAND TOTAL—38. b.—HOSPITALS AND DISPENSARIES ..				64,26,184	65,74,800	66,19,400	67,88,600
			Charged ..	*97,348*	*46,700*	*54,600*	*55,200*
			VOTED ..	63,28,836	65,28,100	65,64,800	67,33,400

38. c.—MEDICAL—MEDICAL COLLEGES AND SCHOOLS.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			c. A. MEDICAL COLLEGES.				
c. A. 1. PAY OF OFFICERS.			CHARGED	*1,33,283*	*1,30,000*	*1,17,500*	*1,30,000*
	7	*7*	*Principals and Professors, I.M.S., 1 (2,100), 1 (1,950), 2 (1,750), 2 (1,100), 1 (900); Special pay 2 (150).*				
			VOTED	4,76,485	4,92,400	4,92,400	5,15,000
	21	21	Professors, Anatomy and Physiology 4 (700—1,200); Hygiene 1 (600—1,200); Bacteriology 1 (625—1,150); Pathology 1 (600—900); Dental Surgeon 1 (500—900); Professor of Medical Jurisprudence 1 (500—900); Professors (*d*) 11 (500—1,000); Research Officer 1 (500—900); Special pay 1 (200), 11 (150), 5 (50) ..				
			Carried over .. {	*1,33,283*	*1,30,000*	*1,17,500*	*1,30,000*
				4,76,485	4,92,400	4,92,400	5,15,000

38. c.—MEDICAL—Medical Colleges and Schools—*cont.*

Sub-heads of appropriation. (1)	Strength. 1936–1937. (2)	Strength. 1937–1938. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			c. A. Medical Colleges—*cont.*				
			Brought forward .. (Charged)	*1,33,283*	*1,30,000*	*1,17,500*	*1,30,000*
			Brought forward .. (Voted)	4,76,485	4,92,400	4,92,400	5,15,000
c. A. 1. Pay of Officers —*cont.*			Voted—				
	51	44	Assistant Professors 5 (350—800), 1 (250—600), 30 (200—450); Tutor in Midwifery 1 (400—500); Research Chemist 1 (250—500); Tutor in Physiology 1 (220—340); Curator 1 (200—450); Woman Tutor 1 (175—400); Demonstrators 3 (250—350); Special pay—Teaching 2 (150), 12 (125), 6 (75), 18 (30); Warden 1 (30) ..				
			Personal pay to Lecturers in Anæsthesia, Madras and Vizagapatam Colleges 2 (150) ..				
	..	7	Temporary—Curator in Pathology 1 (200—340); Tutors, Clinical 4 (200—300); Assistant to Lecturer in Therapeutics and Diseases of Children 1 (200—25/2—300); Assistant to the Professor of Ophthalmology 1 (200—450); Special pay 6 (30)				
			Total—c. A. 1. *Charged* ..	*1,33,283*	*1,30,000*	*1,17,500*	*1,30,000*
			Total—c. A. 1. Voted ..	4,76,485	4,92,400	4,92,400	5,15,000
c. A. 2. Pay of Establishments.			Voted	74,421	77,800	77,000	78,600
	20	28	Lecturers 3 (125—300), 2 (125—250), 1 (75—150); Laboratory Assistant 1 (80—250); Demonstrators 7 (95), 12 (40—5/2—65); Pharmacist 1 (50—100); Artist 1 (85—125).				
	16	16	Head Clerks 1 (65—85), 1 (60—80); Clerks and Typists 5 (40—65), 4 (35—60), 1 (30—55); Librarians 2 (40—65), 1 (35—60); Special pay—Shorthand 4 (25); Typewriting 1 (10); Gymnastic Instructor 1 (25—50).				
	5	5	Draftsmen 1 (65—85), 1 (40—65); Mechanic and Game-keeper 2 (35—1—45); Special pay 1 (7½); House-keeper 1 (23)				
	77	77	Attendants 1 (30—50), 17 (23—35), 6 (20—35), 6 (19—30); Peons 21 (15—20), 11 (12—18), 15 (12—17).				
			Leave Allowances				
	23	15	Temporary—Physical Director 1 (70—130); Demonstrators 4 (95); Sub-Assistant Surgeon 1 (65—170); Mechanic 1 (30—36); Clerks 2 (30—55); Sergeant 1 (28—3/2—37); Attendants 5 (19—30).				
			Total—c. A. 2.—Voted.	74,421	77,800	77,000	78,600

38. c.—MEDICAL—MEDICAL COLLEGES AND SCHOOLS—*cont.*

SUB-HEADS of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			c. A. MEDICAL COLLEGES—*cont.*	RS.	RS.	RS.	RS.
c. A. 3. ALLOWANCES AND HONORARIA.			CHARGED—				
			TRAVELLING ALLOWANCES ..	*1,631*	*1,000*	*1,800*	*1,800*
			COST OF PASSAGES AND PASSAGE CONTRIBUTIONS	*3,545*	*1,800*	*4,200*	*3,300*
			VOTED—				
			TRAVELLING ALLOWANCES ..	5,311	4,000	4,000	4,000
			Travelling allowances; Fixed Travelling Allowances ..				
			OTHER COMPENSATORY	14,090	13,600	14,000	13,500
			Madras House allowances 1 (75), 1 (70), 2 (50), 1 (47½), 1 (47), 2 (46½), 1 (45), 1 (44), 1 (41½), 1 (40), 1 (35), 1 (31½), 2 (25), 1 (23½), 9 (15), 2 (14½), 1 (13½); 1 (10½), 1 (10); Presidency allowances 5 (6½), 19 (2½); Conveyance allowance 1 (15); Compensatory allowance for loss of private practice 1 (50), 1 (30).				
			HONORARIA	6,497	8,700	8,800	8,800
			TOTAL—c. A. 3. *Charged* ..	*5,176*	*2,800*	*6,000*	*5,100*
			TOTAL—c. A. 3. VOTED ..	25,898	26,300	26,800	26,300
c. A. 4. APPARATUS AND MATERIALS.			TOTAL—c. A. 4.—VOTED ..	96,481	93,200	93,200	93,200
c. A. 5. BOOKS AND PERIODICALS.			TOTAL—c. A. 5.—VOTED ..	11,362	18,000	18,000	18,000
c. A. 6. CONTINGENCIES.			VOTED—				
			SCHOLARSHIPS AND STIPENDS ..	2,049	1,000	600	..
			CONTRIBUTION TO THE CORPORATION OF MADRAS	2,096	2,100	2,100	2,100
			PAY OF MENIALS ..	3,690	3,700	3,700	3,700
			ELECTRIC CURRENT AND TELEPHONE CHARGES	5,369	6,300	4,600	4,600
			CLEANING CHARGES	4,297	4,300	4,300	4,300
			PURCHASE AND REPAIR OF FURNITURE	584	1,000	1,000	1,000
			SERVICE POSTAGE AND TELEGRAMS AND OFFICE EXPENSES ..	1,560	1,500	1,500	1,500
			RATES AND TAXES ..	*13,121*	13,400	23,600	16,000
			OTHER CONTINGENCIES	5,447	3,000	3,000	3,000
				13,121			
			TOTAL—c. A. 6.—VOTED ..	25,092	36,300	44,400	36,200
			TOTAL—c. A. MEDICAL COLLEGES ..	8,61,319	8,76,800	8,75,300	9,02,400
			Charged ..	*1,51,580*	*1,32,800*	*1,23,500*	*1,35,100*
			VOTED ..	7,09,739	7,44,000	7,51,800	7,67,300

38. c.—MEDICAL—Medical Colleges and Schools—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			c. B. Medical Schools (excluding the Indian Medical School).				
c. B. 1. Pay of Officers.			Charged	*2,400*	*2,400*	*2,400*	*2,400*
			Special Pay—Superintendent 1 (200).				
			Voted	62,733	68,000	65,500	69,500
	8	9	Assistant Superintendents and Lecturers, C.A.S. 3 (350—800), 1 (360—580), 5 (200—450); Special pay 1 (200), 7 (150), 1 (25), 1 (30); Warden 1 (30) ..				
			Total—c. B. 1. *Charged* ..	*2,400*	*2,400*	*2,400*	*2,400*
			Total—c. B. 1. Voted ..	62,733	68,000	65,500	69,500
c. B. 2. Pay of Establishments.			Voted	50,411	54,700	53,200	54,800
	9	10	Assistant Lecturers 6 (75—175—200); Women S.A.S. 4 (75—175); Special pay—Teaching 6 (55), 8 (20); Wardens 2 (15).				
	7	8	Lecturers and Assistant Lecturers—Non-medical 1 (125—250); 3 (75—5—100—10—150), Personal pay 2 (50); Special pay 1 (10); Demonstrators 4 (40—5/2—65)				
	10	10	Clerks 1 (65—85), 2 (40—65), 2 (30—55); Typists 2 (40—65); Librarians 2 (40—65); Draughtsman 1 (40—65)				
	30	30	Attendants 10 (23—35), 4 (19—30), 2 (15—20), 1 (12—17); Peons 5 (15—20), 8 (12—17)				
			Leave Allowances				
	6	5	Temporary—Assistant Lecturer 1 (65—170); Special Pay 2 (20); Demonstrators 2 (95). Clerk 1 (30—55); Attender 1 (19—30).				
			Total—c. B. 2.—Voted ..	50,411	54,700	53,200	54,800

38. c.—MEDICAL—Medical Colleges and Schools—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			c. B. Medical Schools (excluding the Indian Medical School)—*cont.*	RS.	RS.	RS.	RS.
c. B. 3. Allowances and Honoraria.			Charged—				
			Honoraria to Examiners and others.	*480*	*500*	*500*	*500*
			Voted—				
			Travelling Allowances ..	1,701	2,000	1,500	1,500
			Other Compensatory	4,208	4,200	4,600	4,700
			Madras House allowance 1 (50), 2 (25), 1 (17), 12 (15), 1 (12½); Presidency allowance 7 (6½), 14 (2½)				
			Honoraria to Examiners and others	15,123	10,400	10,400	11,000
			Remuneration to Examiners, Honoraria to Health Officers, Assistant Lecturers, Student-Demonstrators, etc.				
			Total—c. B. 3. *Charged* ..	*480*	*500*	*500*	*500*
			Total—c. B. 3. Voted ..	21,032	16,600	16,500	17,200
c. B. 4. Scholarships and Stipends.			Total—c. B. 4.—Voted ..	13,572	15,300	14,000	16,000
c. B. 5. Laboratory Charges and Books and Periodicals.			Total—c. B. 5.—Voted ..	8,200	12,800	12,100	12,100
c. B. 6. Contingencies.			Voted—				
			Pay of Menials	2,214	2,200	2,200	2,200
			Rents	3,600	3,600	3,600	3,600
			Electric Current and Telephone Charges	1,173	1,200	1,000	1,000
			Cleaning Charges	2,745	2,800	2,800	2,800
			Rates and Taxes	*9,822*	9,800	10,500	10,500
			Other Contingencies	9,164	6,200	5,400	5,400
				9,822			
			Total—c. B. 6.—Voted ..	18,896	25,800	25,500	25,500

38. c.—MEDICAL—Medical Colleges and Schools—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			c. B. Medical Schools (excluding the Indian Medical School)—*cont.*				
c.B. 7. Grants-in-aid.			Voted—				
			Capitation grant	6,080	7,000	6,300	6,300
			Total—c. B. 7.—Voted ..	6,080	7,000	6,300	6,300
			Total—c. B. Medical Schools (excluding the Indian Medical School)..	1,93,626	2,03,100	1,96,000	2,04,300
			Charged ..	*12,702*	*2,900*	*2,900*	*2,900*
			Voted ..	1,80,924	2,00,200	1,93,100	2,01,400
			c. C. Indian Medical School.				
c. C. 1. Pay of Officers.			Voted	10,800	10,800	10,800	10,800
	1	1	Principal (600—50—900).				
			Leave Allowances.				
			Total—c. C. 1.—Voted ..	10,800	10,800	10,800	10,800
c. C. 2. Pay of Establishments.			Voted	35,737	36,100	35,000	35,000
	22	22	Lecturers 5 (120—250); Assistant Lecturers 8 (65—150), 1 (60—130); Herbarium Superintendent 1 (85—120); Clerk-Accountant 1 (55—70); Demonstrators 4 (45); Typist 1 (40—65); Library clerk 1 (30–55); Personal pay 1 (25), 3 (5).				
	7	7	Head Attendant (Sergeant) 1 (23—35); Attendant 1 (19—28); Peons 1 (15—20), 3 (12—17), 1 (15).				
			Leave Allowances.				
	11	11	Temporary Inspecting Medical Officers 2 (100); Clerks 2 (30—55); Clerks 2 (30); Resident Housekeeper 1 (25) (half cost); Peons 2 (12–17), 2 (12); Special pay 1 (15).				
			Total—c. C. 2.—Voted ..	35,737	36,100	35,000	35,000

38. c.—MEDICAL—Medical Colleges and Schools—*cont.*

Sub-heads of appropriation. (1)	Strength 1937–1938. (2)	Strength 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			c. C. Indian Medical School—*cont.*	RS.	RS.	RS.	RS.
c. C. 3. Contingencies.			Voted—				
			Rents	5,100	5,100	5,100	5,100
			Other Contingencies	5,890	5,600	5,600	5,700
			Total—c. C. 3.—Voted ..	10,990	10,700	10,700	10,800
c. C. 4. Other Charges.			Voted—				
			Scholarships and Stipends ..	4,512	4,800	4,600	4,500
			Laboratory Charges	3,109	3,500	3,500	3,500
			Books and Periodicals ..	1,445	1,300	1,300	1,300
			Allowances	2,203	2,000	2,000	2,000
			Travelling Allowances, Other Compensatory—Presidency Allowance 5 (6–8–0), 4 (2–8–0).				
			Honoraria .. .. .. Honoraria to the President and Members of the Board of Examiners.	10,753	10,000	9,000	9,000
			Other Charges .. .. Grants for practising Indian Medicine payable from the late Tanjore Raja's estate.	224	200	200	200
			Total—c. C. 4.—Voted ..	22,246	21,800	20,600	20,500
			Total—c. C. Indian Medical School—Voted ..	79,773	79,400	77,100	77,100
			GRAND TOTAL—38. c.—MEDICAL COLLEGES AND SCHOOLS ..	11,34,718	11,59,300	11,48,400	11,83,800
			Charged ..	*1,64,282*	*1,35,700*	*1,26,400*	*1,38,000*
			Voted ..	9,70,436	10,23,600	10,22,000	10,45,800

38. d.—MEDICAL—Mental Hospitals.

Sub-heads of appropriation. (1)	Strength 1937–1938. (2)	Strength 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
d. A. Pay of Officers.			Charged	*579*	*600*	*300*	*600*
			Superintendent—Special pay 1 (50).				
			Voted	38,689	36,200	35,100	38,400
	2	2	Superintendent 1 (500—50—900); Deputy Superintendent 1 (200—450); Personal pay 1 (120); Special pay 1 (80), 1 (50).				
	3	3	Civil Assistant Surgeons 3 (200—450); Personal pay 1 (50); Special pay 3 (50); Teaching allowance 1 (30).				
	1	1	Temporary—Civil Assistant Surgeon (200—450); Special pay 1 (50).				
			Total—d. A. { *Charged* ..	*579*	*600*	*300*	*600*
			Total—d. A. { Voted ..	38,689	36,200	35,100	38,400

38. d.—MEDICAL—MENTAL HOSPITALS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
d. B. PAY OF ESTABLISHMENTS.			VOTED	1,39,434	1,42,300	1,45,900	1,51,700
	1	1	Woman Apothecary 1 (150—300); Special pay 1 (50).				
	5	5	Sub-Assistant Surgeons 5 (75—175); Special pay 5 (25).				
	15	15	Matron 1 (200—20—300); Sister 1 (150—5—200); Nurses 4 (75—125), 8 (65—5/2—120), 1 (60—90); Special pay 13 (20).				
	19	19	Steward 1 (85—125); Assistant Stewards 2 (40—65); Clerks and Stewards 3 (35—60); Accountant 1 (65—85); Diet Clerk 1 (40—65); House-keeper 1 (40); Store-keepers 1 (40—65), 2 (35—60); Writer 1 (40—65); Typist 1 (30—55); Linen Clerk 1 (40—65); Work Mistress 1 (60—90); Weaving Masters 1 (40—50), 1 (25—35); Part-time Teacher 1 (8).				
	5	5	Compounders 2 (30—50), 3 (33—40).				
	13	13	Head Overseer 1 (100—5—150); Deputy Overseers 6 (80—100), 6 (75—85).				
	155	155	Attendants and Servants 14 (25—30), 2 (19—24); Personal pay 1 (4), 81 (20—25), 16 (15—19); Personal pay 5 (½), 35 (15—20), 5 (12—17), 2 (12—18).				
	62	62	Totis 28 (17), 5 (16), 25 (14), 4 (12); Special pay to Toti maistri 1 (5); Bonus to Totis 59 (2).				
			Leave Allowances.				
	85	115	Temporary Sub-Assistant Surgeon 1 (75—175); Special pay 1 (25); Woman Sub-Assistant Surgeon 1 (75—175); Special pay 1 (25); Sister 1 (150—200); Staff Nurses 3 (65—120); Special pay 4 (20); Clerk 1 (30—55); Work Mistress 1 (35); Attendants 74 (15); Totis 20 (16), 9 (14), 4 (12); Bonus to Totis 31 (2).				
			TOTAL—d. B.—VOTED ..	1,39,434	1,42,300	1,45,900	1,51,700
d. C. ALLOWANCES AND HONORARIA.			VOTED—				
			TRAVELLING AND OTHER COMPENSATORY ALLOWANCES AND HONORARIA	12,127	11,700	14,100	13,000
			Travelling Allowances; Honoraria to Medical Officers for training L.M.P. students of the Medical School for Women, Vellore, in mental diseases.				
			Ration Allowances 1 (43¾), 2 (35), 11 (26¼), 2 (21-14-0) 4 (17½); Dhobi Allowances 19 (2-10-0); Subsistence allowance to House Surgeons and Physicians 1 (30), 1 (20); Uniform Allowances to Nurses.				
			Presidency allowance 2 (6½), 2 (5), 48 (2½), 1 (3); Madras House Allowance 1 (46), 3 (15), 1 (10½), 1 (10), 1 (8½).				
			TOTAL—d. C.—VOTED ..	12,127	11,700	14,100	13,000

38. d.—MEDICAL—MENTAL HOSPITALS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
d. D. CONTINGENCIES.			VOTED—				
			PAY OF MENIALS	7,657	8,000	8,100	8,200
			ELECTRIC CURRENT	8,553	9,000	7,400	8,200
			TELEPHONE CHARGES	1,087	1,100	1,100	1,100
			PETTY CONSTRUCTION AND REPAIRS.	1,473	1,600	1,500	1,700
			RATES AND TAXES	*15,172*	16,000	15,000	15,000
			OTHER PETTY CONTINGENCIES ..	3,592	3,500	3,700	3,500
				15,172			
			TOTAL—d. D. VOTED ..	22,362	39,200	36,800	37,700
d. E. DIET.			TOTAL—d. E.—VOTED ..	1,86,703	1,90,500	1,86,000	1,88,000
d. F. MEDICINES AND HOSPITAL NECESSARIES.			TOTAL—d. F.—VOTED ..	27,434	28,100	27,000	27,000
d. G. OTHER CHARGES.			TOTAL—d. G.—VOTED ..	11,222	11,000	11,400	11,400
GRAND TOTAL—38. d.—MENTAL HOSPITALS ..				4,53,722	4,59,600	4,56,600	4,67,800
			Charged ..	*15,751*	*600*	*300*	*600*
			VOTED ..	4,37,971	4,59,000	4,56,300	4,67,200

38. e.—MEDICAL—CHEMICAL EXAMINER.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
e. A. PAY OF OFFICERS.			CHARGED	*8,760*	*1,500*	*4,800*	..
	1	..	*Chemical Examiner and Professor of Chemistry (1,850)*				
			VOTED—	16,506	18,000	18,100	20,000
	3	4	Chemical Examiner and Professor of Chemistry (600—1,200); Assistant Chemical Examiners 2 (200—450); Research Assistant to the Chemical Examiner 1 (175—400).				
			Leave Allowances.				
			TOTAL—e. A. { *Charged* ..	*8,760*	*1,500*	*4,800*	..
			TOTAL—e. A. { VOTED ..	16,506	18,000	18,100	20,000

38. e.—MEDICAL—Chemical Examiner—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
e. B. Pay of Establishments.			Voted—				
			Pay of Establishments ..	4,302	5,200	4,800	5,000
	4	4	Third Assistant 1 (75—150); Clerks 2 (40—65); Clerk and Typist 1 (40—65).				
	3	3	Laboratory Supervisor 1 (23—35); Laboratory Attendants 1 (23—35), 1 (19—30).				
	2	2	Peons (15—20); Personal pay 1 (2½).				
			Leave Allowances.				
			Total—e. B.—Voted ..	4,302	5,200	4,800	5,000
e. C. Other Charges.			Voted—				
			Travelling Allowances; Madras House Allowances; Compensatory Allowances	904	800	1,500	1,500
			Contingencies	1,753	1,900	1,900	1,900
			Customs Duty	798	1,100	900	900
			Laboratory Charges ..	229	300	300	300
			Honoraria	763	800	500	500
			Total—e. C.—Voted ..	4,447	4,900	5,100	5,100
e. D. Charges payable to Governments, Departments, Etc.			Charges payable to the Central Government for examinations conducted by the Imperial Serologist	17,300	21,500	20,000	20,000
			Total—e. D.—Voted ..	17,300	21,500	20,000	20,000
			GRAND TOTAL—38. e.—CHEMICAL EXAMINER ..	51,315	51,100	52,800	50,100
			Charged ..	*8,760*	*1,500*	*4,800*	..
			Voted ..	42,555	49,600	48,000	50,100

DEMAND XVII—PUBLIC HEALTH.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1938–1939.

DEMAND FOR GRANT (VOTED) .. .. Rs. 37,89,100

Total of sums Charged .. .. .. *Rs. 1,07,900*

39—PUBLIC HEALTH.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
39. a. PUBLIC HEALTH ESTABLISHMENT—								
a. A. DIRECTION—								
1. PAY OF OFFICERS.	*29,566*	52,916	*26,900*	55,400	*26,900*	59,000	*27,600*	57,500
2. PAY OF ESTABLISHMENTS ..	..	43,033	..	44,000	..	44,000	..	45,000
3. ALLOWANCES ..	*1,240*	16,698	*2,600*	16,500	*2,600*	16,500	*2,600*	16,400
4. CONTINGENCIES.	..	15,205	..	14,300	..	14,300	..	14,200
a. B. ESTABLISHMENT—MUFASSAL—								
I. ORDINARY AREAS—								
1. PAY OF OFFICERS.	..	2,64,722	..	2,80,700	..	2,65,000	..	2,75,000
2. PAY OF ESTABLISHMENTS ..	..	4,38,641	..	4,52,800	..	4,60,000	..	4,70,600
3. ALLOWANCES ..	..	1,13,085	..	1,11,000	..	1,12,000	..	1,12,000
4. CONTINGENCIES.	*207*	31,884	..	30,200	..	30,600	..	30,900
Carried over ..	*31,013*	9,76,184	*29,500*	10,04,900	*29,500*	10,01,400	*30,200*	10,21,600

39—PUBLIC HEALTH—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Brought forward ..	*31,013*	9,76,184	*29,500*	10,04,900	*29,500*	10,01,400	*30,200*	10,21,600
39. a. PUBLIC HEALTH ESTABLISHMENT—*cont.*								
a. B.—ESTABLISHMENT—MUFASSAL—*cont.*								
II. PARTIALLY EXCLUDED AREAS—								
1. PAY OF ESTABLISHMENTS ..	..	16,435	..	20,700	..	19,500	..	19,700
2. OTHER CHARGES.	..	8,784	..	9,300	..	8,800	..	8,800
a. C. SANITARY AND DEPUTY SANITARY ENGINEERS—								
1. PAY OF OFFICERS.	*17,182*	43,608	*15,900*	46,000	*14,200*	50,400	*13,800*	55,000
2. PAY OF ESTABLISHMENTS ..	..	66,734	..	73,200	..	77,500	..	83,100
3. OTHER CHARGES..	*1,725*	19,349	*2,000*	22,100	*700*	22,500	*1,500*	25,000
4. CENTAGE CHARGES RECOVERABLE FOR WORK DONE FOR LOCAL BODIES ..	..	— 12,810	..	— 20,000	..	— 13,000	..	— 13,000
a. D. TOWN-PLANNING—								
1. PAY OF OFFICERS.	..	8,641	..	8,400	..	8,400	..	9,600
2. PAY OF ESTABLISHMENTS AND OTHER CHARGES.	..	11,131	..	11,600	..	11,600	..	12,000
a. E. RURAL SANITATION CAMPAIGN—								
1. PAY OF OFFICERS AND ESTABLISHMENTS ..	..	27,337	..	29,200	..	28,000	..	28,000
2. OTHER CHARGES.	..	26,186	..	25,700	..	40,200	..	39,500
a. F. RESEARCH WORK ..	..	11,188	..	7,900	..	14,000	..	10,300
TOTAL—39. a. ..	*49,920*	12,02,767	*47,400*	12,39,000	*44,400*	12,69,300	*45,500*	12,99,600

39—PUBLIC HEALTH—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
39. b. GRANTS FOR PUBLIC HEALTH PURPOSES—	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
A. ORDINARY AREAS—								
GRANTS AND CONTRIBUTIONS—								
1. GRANTS FOR WATER-SUPPLY AND DRAINAGE PURPOSES ..	..	5,71,331	..	14,65,900	..	11,97,200	..	18,37,600
2. MISCELLANEOUS GRANTS ..	..	6,792	..	6,900	..	6,900	..	6,900
B. PARTIALLY EXCLUDED AREAS—								
GRANTS FOR PUBLIC HEALTH PURPOSES ..	..	3,336	..	3,600	..	3,600	..	3,300
TOTAL—39. b. ..	..	5,81,459	..	14,76,400	..	12,07,700	..	18,47,800
39. c. EXPENSES IN CONNEXION WITH EPIDEMIC DISEASES—								
A. BUBONIC PLAGUE—								
1. PAY OF OFFICERS AND ESTABLISHMENTS ..	..	21,823	..	23,400	..	23,400	..	24,100
2. OTHER CHARGES ..	..	39,397	..	30,700	..	42,600	..	44,400
B. OTHER EPIDEMICS—MALARIA—								
I. ORDINARY AREAS—								
1. OTHER EPIDEMICS—MALARIA ..	..	37,315	..	43,200	..	46,500	..	50,700
2. METTUR TOWNSHIP ADMINISTRATION ..	..	..	..	..	..	..	..	..
II. PARTIALLY EXCLUDED AREAS—								
OTHER EPIDEMICS—MALARIA ..	..	4,601	..	7,300	..	7,600	..	6,900
C. ANTIMALARIAL OPERATIONS PARTLY FINANCED BY CONTRIBUTIONS FROM THE INDIAN RESEARCH FUND ASSOCIATION—								
1. PAY AND ALLOWANCES OF OFFICERS AND ESTABLISHMENTS ..	..	..	..	..	..	..	..	13,000
2. OTHER CHARGES.	..	..	..	..	..	..	..	44,000
TOTAL—39. c. ..	..	1,03,136	..	1,04,600	..	1,20,100	..	1,83,100
39. d. BACTERIOLOGICAL LABORATORIES (KING INSTITUTE, GUINDY)—								
A. PAY OF OFFICERS ..	*12,067*	97,479	*25,800*	1,04,600	*25,800*	98,000	*25,800*	1,02,500
B. PAY OF ESTABLISHMENTS.	..	68,220	..	74,400	..	71,000	..	70,600
C. ALLOWANCES AND HONORARIA ..	*884*	9,714	*1,200*	9,000	*1,200*	8,900	*1,200*	8,400
D. CONTINGENCIES ..	*4,411*	2,08,076	..	1,85,300	..	2,05,900	..	2,03,600
TOTAL—39. d. ..	*17,362*	3,83,489	*27,000*	3,73,300	*27,000*	3,83,800	*27,000*	3,85,100

39—PUBLIC HEALTH—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
39. e. PASTEUR INSTITUTE	*23,113*	11,842	*25,300*	12,500	*25,200*	10,300	*26,200*	10,200
39. f. IMPROVEMENT OF RURAL WATER SUPPLY—								
A. RURAL WATER SUPPLY	..	†	..	†	..	†	..	5,13,300
B. *Deduct*—TRANSFER FROM THE FUND FOR IMPROVEMENT OF RURAL WATER SUPPLY.	..	..	..	..	..	..	..	–5,00,000
TOTAL—39. f. ..	..	..	..	..	..	..	..	13,300
39. g. WORKS—								
A. SANITARY WORKS..	..	3,410	..	3,600	..	3,600	..	3,600
TOTAL—39. g. ..	..	3,410	..	3,600	..	3,600	..	3,600
39. h. CHARGES IN ENGLAND—								
HIGH COMMISSIONER FOR INDIA—								
A. LEAVE SALARIES AND DEPUTATION PAY..	*16,670*	22,264	..	4,800	..	8,200	*5,200*	9,400
B. STERLING OVERSEAS PAY ..	*1,701*	..	*4,800*	..	*4,800*	..	*4,000*	..
C. STORES FOR INDIA ..	..	20,417	..	56,800	..	40,000	..	39,400
TOTAL—39. h. ..	*18,371*	42,681	*4,800*	61,600	*4,800*	48,200	*9,200*	48,800
39. j. LOSS OR GAIN BY EXCHANGE—								
A. OTHER THAN ON STORES ..	— *97*	— 123	..	..	..	..	..	..
B. STORES ..	..	— 106	..	..	..	— 200	..	..
TOTAL—39 j. ..	— *97*	— 229	..	..	..	— 200	..	..
Deduct—Savings due to the revision of scales of pay in 1938	..	..	..	..	..	..	..	— 2,400
TOTAL—DEMAND XVII—PUBLIC HEALTH (ALSO MAJOR HEAD 39).	*1,08,669*	23,28,555	*1,04,500*	32,71,000	*1,01,400*	30,42,800	*1,07,900*	37,89,100
	24,37,224		33,75,500		31,44,200		38,97,000	

† Included under the minor head '39. b. Grants for Public Health Purposes.'

39. a.—PUBLIC HEALTH—Public Health Establishments.

Sub-heads of appropriation. (1)	Strength. 1937–1938 (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			Figures by detailed account heads.				
			a. A. Direction.	RS.	RS.	RS.	RS.
A. 1. Pay of Officers.			Charged	*29,566*	*26,900*	*26,900*	*27,600*
	1	*1*	*Director of Public Health (2,100—60—2,400)*				
			Voted	52,916	55,400	59,000	57,500
	4	4	Assistant Directors of Public Health 4 (600—50—1,200).				
	1	1	Temporary Malaria Officer 1 (220—580).				
			Leave Allowances.				
			Total—a. A. 1. *Charged* ..	*29,566*	*26,900*	*26,900*	*27,600*
			Total—a. A. 1. Voted ..	52,916	55,400	59,000	57,500
a. A. 2. Pay of Establishments.			Voted	43,033	44,000	44,000	45,000
	37	37	Manager 1 (175—220); Statistical Assistant 1 (125—175); Superintendent 1 (125—175); Clerks 2 (125—150), 3 (85—125), 4 (65—85), 16 (40—65); Shorthand typists 1 (40—80), 3 (40—65); Typists 3 (40—65); Draughtsman 1 (50—90); Artist 1 (50—2—80); Special pay—Shorthand 3 (25), 1 (15); Typewriting 2 (10).				
	23	23	Attenders 4 (23—35), 1 (19—30); Peons 18 (15—20).				
			Leave Allowances.				
	8	9	Temporary—Entomological Assistant 1 (30—48); Clerks 1 (30—55), 2 (30) for 3 months for Annual Sanitary Report work, 3 (30) for 2 months for Annual Vaccination Report work; Stenographer 1 (30—55), Special pay 1 (25), Peon 1 (15—20).				
			Total—a. A. 2.—Voted ..	43,033	44,000	44,000	45,000
a. A. 3. Allowances.			Charged—				
			Allowances (including cost of passages)	*1,240*	*2,600*	*2,600*	*2,600*
			Voted—				
			Travelling and Other Compensatory Allowances ..	16,698	16,500	16,500	16,400
			Total—a. A. 3. *Charged* ..	*1,240*	*2,600*	*2,600*	*2,600*
			Total—a. A. 3. Voted ..	16,698	16,500	16,500	16,400
a. A. 4. Contingencies.			Voted—				
			Books and Periodicals ..	894	1,000	1,000	1,000
			Service Postage and Telegrams.	5,941	6,000	6,000	6,000
			Office expenses and cleaning charges	1,263	1,300	1,300	1,300
			Other Contingencies	7,107	6,000	6,000	5,900
			Total—a. A. 4.—Voted ..	15,205	14,300	14,300	14,200
			Total—a. A.—Direction ..	1,58,658	1,59,700	1,63,300	1,63,300
			Charged ..	*30,806*	*29,500*	*29,500*	*30,200*
			Voted ..	1,27,852	1,30,200	1,33,800	1,33,100

39. a.—PUBLIC HEALTH—Public Health Establishments—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			a. B. Establishments—Mufassal.				
			I. Ordinary areas.				
a. B. I. 1. Pay of Officers.			Voted	2,64,722	2,80,700	2,65,000	2,75,000
	27	27	District Health Officers (250—600).				
	24	24	Municipal Health Officers 21 (250—600), 3 (220—580).				
			Total—a. B. I. 1.—Voted ..	2,64,722	2,80,700	2,65,000	2,75,000
a. B. I. 2. Pay of Establishments.			Voted	4,38,641	4,52,800	4,60,000	4,70,600
	31	31	Second-class Municipal Health Officers 29 (100—300), 2 (85—250).				
	6	6	Assistant District Health Officers (100—300).				
	256	256	Health Inspectors 19 (125—140), 237 (60—120); Special pay 3 (36).				
	263	263	Peons (12—18); Special pay 3 (2).				
			Leave Allowances.				
	26	29	Temporary—Second-class Municipal Health Officers 9 (85—250); Assistant District Health Officers 7 (100—10—300); Reserve Sanitary Inspectors 3 (35), 3 (28) for three months in a year; Peons 7 (12).				
			Total—a. B. I. 2.—Voted ..	4,38,641	4,52,800	4,60,000	4,70,600
a. B. I. 3. Allowances.			Voted—				
			Travelling Allowances ..	45,368	43,100	43,100	43,100
			Fixed Travelling Allowances.	66,526	66,500	68,000	68,000
			Other Compensatory—Local Allowances	1,191	1,400	900	900
			Total—a. B. I. 3.—Voted ..	1,13,085	1,11,000	1,12,000	1,12,000

39. a.—PUBLIC HEALTH—PUBLIC HEALTH ESTABLISHMENTS—*cont.*

SUB-HEADS of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			a. B. ESTABLISHMENTS—MUFASSAL—*cont.*				
			I. ORDINARY AREAS—*cont.*				
a. B. I. 4. CONTINGENCIES.			VOTED—				
			RENTS	6,858	7,100	7,100	7,400
			OTHER CONTINGENCIES	† 207 25,026	23,100	23,500	23,500
			TOTAL—a. B. I. 4. VOTED ..	207 31,884	30,200	30,600	30,900
			TOTAL—a. B. I. ORDINARY AREAS—VOTED ..	207 8,48,332	8,74,700	8,67,600	8,88,500
			II. PARTIALLY EXCLUDED AREAS.				
a. B. II. 1. PAY OF ESTABLISHMENTS.			VOTED	16,435	20,700	19,500	19,700
	6	6	Health Inspectors 5 (60—120), 1 (55—110); Special pay 6 (36).				
	16	16	Vaccinators 2 (50—65), 6 (40—50), 1 (30—40), 5 (35—45), 2 (20—35); Special pay 10 (13½), 3 (5).				
	6	6	Peons 5 (12—18), 1 (12—17); Special pay 6 (2).				
			Leave Allowances				
			TOTAL—a. B. II. 1.—VOTED ..	16,435	20,700	19,500	19,700
a. B. II. 2. OTHER CHARGES.			VOTED—				
			TRAVELLING ALLOWANCES ..	1,894	1,000	1,500	1,500
			FIXED TRAVELLING ALLOWANCES ..	3,583	4,700	4,000	4,000
			CONTINGENCIES	923	1,300	1,000	1,000
			COST OF MEDICINES, ETC. ..	595	500	500	500
			CONTRIBUTION TO BHADRACHALAM AGENCY DISTRICT BOARD ..	1,789	1,800	1,800	1,800
			TOTAL—a. B. II. 2.—VOTED ..	8,784	9,300	8,800	8,800
			TOTAL—a. B. II. PARTIALLY EXCLUDED AREAS—VOTED.	25,219	30,000	28,300	28,500
			TOTAL—a. B. ESTABLISHMENT—MUFASSAL—VOTED ..	207 8,73,551	9,04,700	8,95,900	9,17,000

† Rates and taxes.

39. a.—PUBLIC HEALTH—Public Health Establishments—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			a. C. Sanitary and Deputy Sanitary Engineers.				
a. C. 1. Pay of Officers.			Charged	*17,182*	*15,900*	*14,200*	*13,800*
	1	*1*	*Deputy Sanitary Engineer 1 (725—1,375)*				
			Voted	43,608	46,000	50,400	55,000
	3	3	Sanitary Engineer 1 (1,375—2,150); Deputy Sanitary Engineer 1 (725—1,375); Personal Assistant to Sanitary Engineer to Government 1 (200—500)				
			Temporary—				
	1	1	Mechanical Expert (400—700).				
	..	2	Executive Engineers (Deputy Sanitary Engineers) (260—600).				
			Total—a. C. 1. *Charged* ..	*17,182*	*15,900*	*14,200*	*13,800*
			Total—a. C. 1. Voted ..	43,608	46,000	50,400	55,000
a. C. 2. Pay of Establishments.			Voted	66,734	73,200	77,500	83,100
	17	17	Manager 1 (150—10—200); Clerks 1 (100—125), 1 (65—85), 1 (55—70), 2 (60—80), 6 (40—65), 4 (35—60); Attender 1 (23—35); Special pay—Shorthand 1 (15); Typewriting 1 (10)				
	33	33	Sanitary Supervisors 4 (80—250), 1 (70—200); Draughtsmen 3 (120—150), 2 (110—140), 11 (60—100), 4 (50—90); Instructor in Elementary Sanitary Engineering 1 (70—200); Superintendent, Experimental Filters, Guindy, 1 (125—200); Tracers 2 (33—50), 2 (30—50); Boring Mechanics 2 (40—2½—60) ..				
	16	17	Peons 7 (15—20), 4 (12—18), 6 (12—17); Blue printing allowance 1 (2)				
	6	6	Health Inspector 1 (60—120); Mechanic and Filter Operator 1 (70); Mechanic 1 (40); Turncocks 1 (25), 1 (21); Fireman 1 (25) ..				
			Leave Allowances				
			Temporary—				
	2	2	Foremen, Fitters 2 (115—145) ..				
	..	1	Sanitary Investigator 1 (90) ..				
	..	8	Draughtsmen 2 (90—120), 6 (50—90)				
	3	11	Clerks, Upper Division 3 (55—70); Lower Division 6 (30—55); Typists 2 (30—55)				
	3	8	Peons (12—17) ..				
			Temporary establishment for preparation of plans and estimates.				
			Total—a. C. 2.—Voted ..	66,734	73,200	77,500	83,100
a. C. 3. Other charges.			Charged—				
			Travelling Allowances (including cost of passages)	*1,626*	*2,000*	*700*	*1,500*
			Voted—				
			Travelling Allowances ..	9,477	10,000	11,000	12,000
			Other Compensatory (Local Allowances).	4,320	5,600	5,000	5,000
			Other Contingencies	† *99* 5,552	6,500	6,500	8,000
			Total—a. C. 3. *Charged* ..	*1,725*	*2,000*	*700*	*1,500*
			Total—a. C. 3. Voted ..	19,349	22,100	22,500	25,000

† Rates and taxes.

39. a.—PUBLIC HEALTH—Public Health Establishments—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			a. C. Sanitary and Deputy Sanitary Engineers—*cont.*	RS.	RS.	RS.	RS.
a. C. 4. Centage charges recoverable for work done for local bodies.			Total—a. C. 4.—Voted ..	—12,810	—20,000	—13,000	—13,000
			Total—a. C. Sanitary and Deputy Sanitary Engineers	1,35,788	1,39,200	1,52,300	1,65,400
			Charged ..	*18,907*	*17,900*	*14,900*	*15,300*
			Voted ..	1,16,881	1,21,300	1,37,400	1,50,100
			a. D. Town-Planning.				
a. D. 1. Pay of Officers.			Voted	8,641	8,400	8,400	9,600
	1	1	Director 1 (700—100/2—1,000)				
			Leave Allowances.				
			Total—a. D. 1.—Voted ..	8,641	8,400	8,400	9,600
a. D. 2. Pay of Establishments and Other Charges.			Voted	8,981	9,600	9,600	9,900
			Pay of Establishments—				
	7	7	Town-Planning Assistant 1 (150—250); Clerks 1 (65—85), 1 (40—65); Draughtsmen 1 (80—140), 1 (50—80); Tracers 2 (33—45).				
	5	5	Attender 1 (15—20); Peons 4 (15—20).				
			Leave Allowances.				
	2	2	Temporary—Blue printman 1 (20); Tracer 1 (33).				
			Allowances	1,603	1,600	1,600	1,600
			Travelling Allowances; Other compensatory—Madras House Allowance 1 (13½); Local Allowance 1 (6½).				
			Contingencies	547	400	400	500
			Total—a. D. 2.—Voted ..	11,131	11,600	11,600	12,000
			Total—a. D. Town-Planning—Voted ..	19,772	20,000	20,000	21,600
			a. E. Rural Sanitation Campaign.				
a. E. 1. Pay of Officers and Establishments.			Voted—				
	1	1	Pay of Officers .. .. .. Rural Sanitation Officer 1 (250—600).	6,755	7,200	7,000	7,200
			Pay of Establishments ..	20,582	22,000	21,000	20,800
	13	13	Health Officers 3 (100—300); 3 (85—250); Health Inspectors 5 (60—120); Compounders 2 (30—50).				
	4	3	Clerks and Typists 1 (65—85), 1 (40—80), 1 (40—65); Special pay—Shorthand 1 (25).				
	9	9	Caretaker 1 (20—½—25); Peons 2 (15—20), 6 (12—18).				
			Leave Allowances				
			Total—a. E. 1.—Voted ..	27,337	29,200	28,000	28,000

39. a.—PUBLIC HEALTH—Public Health Establishments—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936-1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			a. E. Rural Sanitation Campaign—*cont.*				
a. E. 2. Other Charges.			Voted—				
			Travelling Allowances and Other Compensatory ..	8,003	8,000	8,000	8,000
			Contingencies	4,864	4,200	5,200	4,500
			Poonamallee Health Unit ..	13,319	13,500	27,000	27,000
			Total—a. E. 2.—Voted ..	26,186	25,700	40,200	39,500
			Total—a. E. Rural Sanitation Campaign—Voted ..	53,523	54,900	68,200	67,500
			a. F. Research Work.				
a. F. Research Work.			Voted—				
			Pay of Officers	999	3,000	3,400	3,500
	1	1	First-class Health Officer (220—580).				
			Pay of Establishments ..	8,067	4,000	7,000	4,000
	3	3	Steno-clerk 1 (40—65); Special pay—Shorthand 1 (15); Attender 1 (23—35); Peon 1 (15—20).				
			Travelling Allowances ..	428	700	2,000	2,000
			Contingencies	1,694	200	1,600	800
			Total—a. F.—Research Work—Voted ..	11,188	7,900	14,000	10,300
Grand Total—39. a.—Public Health Establishments			..	12,52,687	12,86,400	13,13,700	13,45,100
			Charged ..	*49,920*	*47,400*	*44,400*	*45,500*
			Voted ..	12,02,767	12,39,000	12,69,300	12,99,600

39. b. PUBLIC HEALTH—Grants for Public Health Purposes.

Sub-heads of appropriation. (1)	(2)	(3)	Details. (4)	(5)	(6)	(7)	(8)
			Grants and Contributions.				
			A. Ordinary areas.				
b. A. 1. Grants for Water-supply and Drainage Purposes.			Voted—				
			Madras Corporation	3,05,230	4,16,300	3,12,200	4,70,800
			Lump Deduction for Probable Savings	..	— 1,04,000	..	— 1,17,700
			Mufassal Water-supply and Drainage	1,13,173	15,80,300	7,85,000	22,26,800
			Lump Deduction for Probable Savings	..	— 5,26,700	..	— 7,42,300
			Rural Water-supply	1,52,928	1,50,000	1,00,000	† ..
			Lump Deduction for Probable Savings	..	— 50,000	..	..
			Total—b. A. 1.—Voted ..	5,71,331	14,65,900	11,97,200	18,37,600

† Shown under the new minor head '39 f. Improvement of Rural Water supply'—See page 290 *ante*.

39. b.—PUBLIC HEALTH—Grants for Public Health Purposes.

Sub-heads of appropriation. (1)	Strength. 1937–1938 (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			Grants and Contributions—*cont.*	RS.	RS.	RS.	RS.
			A. Ordinary areas—*cont.*				
b. A. 2. Miscellaneous Grants.			Voted—				
			Recurring—				
			Grant to the Hospet Municipality for Maintenance of Irrigation Channels	432	400	400	400
			Grant to the Training School for Health Visitors ..	6,000	6,000	6,000	6,000
			Non-recurring—				
			Grant to the Hospet Municipality for Anti-malarial Measures	† 80 280	500	500	500
			Total—b. A.2.—Voted ..	6,792	6,900	6,900	6,900
			Total—39. b. A. Ordinary areas ..	5,78,123	14,72,800	12,04,100	18,44,500
			B. Partially excluded areas.				
b. B. Grants for Public Health Purposes.			Voted—				
			Recurring	2,943	3,300	3,300	3,300
			Grants to the East Godavari District Board.				
			Non-recurring	393	400	300	..
			Grants for Water-supply and Drainage Schemes.				
			Lump deduction for probable savings		— 100	..	..
			Total—39. b. B. Partially excluded areas ..	3,336	3,600	3,600	3,300
Grand Total—39. b. Grants for Public Health Purposes—Voted ..				5,81,459	14,76,400	12,07,700	18,47,800

39. c. PUBLIC HEALTH—Expenses in connexion with Epidemic Diseases.

			c. A. Bubonic Plague.				
c. A. 1. Pay of Officers and Establishments.			Voted	21,823	23,400	23,400	24,100
			Medical Officers, Subordinate Medical Officers, Plague Inspectors, Clerks and Peons and Plague Inspectors under training.				
			Total—c. A. 1.—Voted ..	21,823	23,400	23,400	24,100
c. A. 2. Other Charges.			Voted—				
			Travelling and Other Compensatory Allowances ..	6,487	6,600	7,000	6,600
			Purchase of anti-plague vaccine	17,198	17,600	17,600	17,800
			Miscellaneous Contingencies ..	15,712	6,500	18,000	20,000
			Total—c. A. 2.—Voted ..	39,397	30,700	42,600	44,400
			Total—c. A.—Bubonic Plague—Voted ..	61,220	54,100	66,000	68,500

† Represents grants to non-official associations for temperance propaganda work.

39. c.—PUBLIC HEALTH—EXPENSES IN CONNEXION WITH EPIDEMIC DISEASES.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			c. B. OTHER EPIDEMICS—MALARIA.	RS.	RS.	RS.	RS.
			I. ORDINARY AREAS.				
c. B. I. 1.—OTHER EPIDEMICS—MALARIA.			VOTED	2,323	2,300	2,900	3,100
	7	7	PAY OF ESTABLISHMENTS .. Temporary—Second-class Health Officer 1 (85—250); Laboratory attendant 1 (19); Mosquito collectors 4 (19); Peon 1 (12).				
			TRAVELLING ALLOWANCES ..	630	1,700	1,400	1,400
			PURCHASE OF QUININE FOR FREE DISTRIBUTION	32,790	38,000	41,000	45,000
			OTHER CHARGES	1,572	1,200	1,200	1,200
			TOTAL—c. B. I. 1—VOTED ..	37,315	43,200	46,500	50,700
c. B. I. 2.—METTUR TOWNSHIP ADMINISTRATION.			VOTED— Conservancy and anti-malarial operations	1,095	20,000	14,300	14,300
			Deduct—Transfer to 50. Civil Works—Establishments	— 1,095	— 20,000	— 14,300	— 14,300
			TOTAL—c. B. I. 2—VOTED ..	..	..	..	..
			TOTAL—c. B. I. ORDINARY AREAS—VOTED ..	37,315	43,200	46,500	50,700
			II. PARTIALLY EXCLUDED AREAS.				
c. B. II. OTHER EPIDEMICS—MALARIA.			VOTED— Pay of Establishments	1,720	1,800	2,100	2,100
	1	1	Health Inspector 1 (60—120); Special pay 1 (36).				
	2	2	Laboratory attendant 1 (19-30) Peon 1 (12); Special Pay 1 (5), 1 (2)				
			Travelling Allowances	205	500	500	500
			Contingencies; Antimalarial operations and field observation station in the Vizagapatam areas.	2,676	5,000	5,000	4,300
			TOTAL—c. B. II.—PARTIALLY EXCLUDED AREAS—VOTED ..	4,601	7,300	7,600	6,900
			TOTAL—c. B.—OTHER EPIDEMICS—MALARIA—VOTED ..	41,916	50,500	54,100	57,600
			c. C. ANTIMALARIAL OPERATIONS PARTLY FINANCED BY CONTRIBUTIONS FROM THE INDIAN RESEARCH FUND ASSOCIATION.				
c. C. 1. PAY AND ALLOWANCES OF OFFICERS AND ESTABLISHMETS.			VOTED— Pay of Officers	..	..	..	4,400
	..	2	First-class Health Officers (200—465).				
			PAY OF ESTABLISHMENTS ..	..	..	..	6,300
	..	12	Entomological Assistant 1 (75—105); Sanitary Inspectors 2 (55—105); Supervisor 1 (60—100); Clerk 1 (30—55); Caretaker 1 (19—33); Mosquito Collectors 4 (19—30); Peons 2 (12—17).				
			Allowances and Honoraria ..	..	..	..	2,300
			TOTAL—c. C. 1—VOTED ..	..	..	..	13,000

39. c.—PUBLIC HEALTH—EXPENSES IN CONNEXION WITH EPIDEMIC DISEASES—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
	•		c. C. ANTIMALARIAL OPERATIONS PARTLY FINANCED BY CONTRIBUTIONS FROM THE INDIAN RESEARCH FUND ASSOCIATION—*cont.*				
c. C. 2. OTHER CHARGES.			VOTED—				
			Works ..	..	..	..	31,400
			Equipment ..	..	..	..	9,500
			Contingencies ..	..	..	..	3,100
			TOTAL—c. C. 2.—VOTED ..	..	..	..	44,000
			TOTAL—c. C. ANTIMALARIAL OPERATIONS PARTLY FINANCED BY CONTRIBUTIONS FROM THE INDIAN RESEARCH FUND ASSOCIATION—VOTED.	..	..	..	57,000
GRAND TOTAL—39. c.—EXPENSES IN CONNEXION WITH EPIDEMIC DISEASES—VOTED ..				1,03,136	1,04,600	1,20,100	1,83,100

39. d.—PUBLIC HEALTH—BACTERIOLOGICAL LABORATORIES.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			KING INSTITUTE, GUINDY.				
			CHARGED	*12,067*	*25,800*	*25,800*	*25,800*
d. A. PAY OF OFFICERS.	*1*	*1*	*Provincial Health Officer and Director (1,950); Special pay (200).*				
			VOTED	97,479	1,04,600	98,000	1,02,500
	2	2	Assistant Directors 1 (975), 1 (500—900).				
	7	7	Military and Civil Assistant Surgeons (300—650).				
	1	1	Senior Public Health Assistant (200—450).				
	1	1	Government Analyst (1,750—25—2,050).				
	1	1	Special Officer (300—650).				
			Leave Allowances.				
			Temporary—				
	1	1	Senior Assistant (200—450).				
			TOTAL—d. A. *Charged* ..	*12,067*	*25,800*	*25,800*	*25,800*
			TOTAL—d. A. VOTED ..	97,479	1,04,600	98,000	1,02,500
d. B. PAY OF ESTABLISHMENTS.			VOTED	68,220	74,400	71,000	70,600
	9	9	Chemical and Bacteriological Assistants 2 (100—200); Laboratory Assistants (Sample takers) 4 (50—100); Vaccine Assistants 1 (150—250), 2 (80—150).				
	66	66	Technicians 2 (40—65), 4 (35—60), 1 (30—57); Laboratory Attendants 5 (30—50), 4 (28—45), 6 (20—35), 2 (20—34), 7 (20—30), 11 (19—30); Compounder 1 (30—50); Laboratory Peons 23 (12—18).				
	7	7	Photographer 1 (75—100); Mechanic 1 (100—125); Overseer 1 (57½—8/2—97½); Assistant Overseers 2 (35—60), 2 (30—55).				
			Carried over ..	68,220	74,400	71,000	70,600

39. d.—PUBLIC HEALTH—Bacteriological Laboratories—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			Brought forward ..	68,220	74,400	71,000	70,600
d. B. Pay of Establishments—*cont.*			King Institute, Guindy—*cont.*				
	15	15	Manager 1 (125—150); Accountant 1 (80—120); Clerks 2 (60—80), 1 (55—70), 6 (35—60), 1 (30—55); Typists 2 (35—60); Librarian 1 (35—60); Special pay—Shorthand 1 (25), 1 (10) for French translation.				
	10	10	Telephone Attendant and Muchi 2 (20—35); Peons 8 (12—18).				
			Leave Allowances.				
	28	23	Temporary—Junior Assistants to Government Analyst 1 (100—10—200), 4 (85—175); Junior Public Health Assistant 1 (85 plus 15); Sub-Assistant Surgeon 1 (75—175); Steno Typist 1 (35—60); Clerks 1 (30—55), 1 (30); Attendants 1 (30—50), 1 (28—45), 1 (28), 3 (19); Peons 7 (12); Special pay—Shorthand 1 (25).				
			Total—d. B.—Voted ..	68,220	74,400	71,000	70,600
d. C. Allowances and Honoraria.			Charged—				
			Travelling allowances ..	*884*	*600*	*600*	*600*
			Cost of passages and passage contributions		*600*	*600*	*600*
			Voted—				
			Travelling and Other Compensatory Allowances ..	8,353	7,500	7,500	7,000
			Honoraria .. .. .. (Fees for examination of articles.)	1,361	1,500	1,400	1,400
			Total—d. C. *Charged* ..	*884*	*1,200*	*1,200*	*1,200*
			Total—d. C. Voted ..	9,714	9,000	8,900	8,400
d. D. Contingencies.			Voted—				
			Pay of Skilled Labourers and Menials	8,550	8,300	8,900	9,000
			Telephone Charges	742	800	800	800
			Books and Periodicals ..	3,133	3,000	3,100	3,100
			Service Postage and Telegrams.	10,935	15,000	13,500	13,500
			Cleaning Charges and Office Expenses	1,537	1,500	1,500	1,500
			Rates and Taxes	*4,411*	4,400	4,400	4,400
			Purchase of Serum	1,10,375	75,000	95,000	95,000
			Instruments and Chemicals ..	35,166	31,000	32,200	32,200
			Purchase and Feed of Calves and other Animals	9,906	13,500	12,500	12,500
			Motor Car Maintenance Charges	1,290	1,700	3,900	1,500
			Electric Current	11,946	13,000	12,000	12,000
			Customs Duty	11,922	14,500	14,500	14,500
			Other Contingencies	2,574	3,600	3,600	3,600
			Total—d. D.—Voted ..	*4,411* 2,08,076	1,85,300	2,05,900	2,03,600
Grand Total—39. d.—Bacteriological Laboratories ..				4,00,851	4,00,300	4,10,800	4,12,100
			Charged ..	*17,362*	*27,000*	*27,000*	*27,000*
			Voted ..	3,83,489	3,73,300	3,83,800	3,85,100

39. e.—PUBLIC HEALTH—Pasteur Institute.

Sub-heads of appropriation. (1)	Strength 1937–1938. (2)	Strength 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
e. Pasteur Institute.			Charged—				
			Pay of Officers	*22,800*	*24,800*	*24,800*	*25,800*
	1	*1*	*Director (1,750). Overseas pay (300); Special pay (100).*				
			Allowances	*313*	*500*	*400*	*400*
			Travelling Allowances.				
			Voted—				
			Pay of Officers	7,224	7,800	5,600	5,500
	1	1	Assistant Surgeon (220—580) ..				
			Pay of Establishments ..	3,639	3,800	3,800	3,800
	2	2	Sub-Assistant Surgeons (75—175).				
			Allowances	979	900	900	900
			Other Compensatory—Local Allowances 2 (18), 2 (20) ..				
GRAND TOTAL—39. e.—PASTEUR INSTITUTE ..				**34,955**	**37,800**	**35,500**	**36,400**
			Charged ..	*23,113*	*25,300*	*25,200*	*26,200*
			Voted ..	11,842	12,500	10,300	10,200

39. g.—PUBLIC HEALTH—Works.

Sub-heads of appropriation. (1)	Strength 1937–1938. (2)	Strength 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
A. Sanitary Works.			Voted—				
			Works Establishment ..	1,005	1,000	1,000	1,000
	6	6	Oiler and Cleaner 1 (15); Lascars 3 (15); Menials 2 (12) ..				
			Apparatus and Materials ..	2,292	2,500	2,500	2,500
			Suspense	113	100	100	100
			Total—g. A.—Voted ..	3,410	3,600	3,600	3,600
GRAND TOTAL—39. g.—WORKS—VOTED ..				**3,410**	**3,600**	**3,600**	**3,600**

DEMAND XVIII—AGRICULTURE.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1938–1939.

DEMAND FOR GRANT (VOTED) .. .. Rs. 21,78,100
Total of sums Charged .. .. .. *Rs. 1,27,100*

40. AGRICULTURE.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1936–1937. Non-voted. (2)	Accounts, 1936–1937. Voted. (3)	Budget Estimate, 1937–1938. Charged. (4)	Budget Estimate, 1937–1938. Voted. (5)	Revised Estimate, 1937–1938. Charged. (6)	Revised Estimate, 1937–1938. Voted. (7)	Budget Estimate, 1938–1939. Charged. (8)	Budget Estimate, 1938–1939. Voted. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
40. a. DIRECTION—								
1. PAY OF OFFICERS ..	*24,716*	8,166	*24,600*	7,800	*30,900*	7,900	*24,300*	8,200
2. PAY OF ESTABLISHMENTS	..	23,160	..	22,700	..	22,400	..	23,200
3. ALLOWANCES ..	*3,942*	3,560	*4,000*	3,500	*4,000*	4,600	*4,000*	3,400
4. CONTINGENCIES ..	..	12,083	..	14,000	..	13,900	..	13,000
TOTAL—40. a. ..	*28,658*	46,969	*28,600*	48,000	*34,900*	48,800	*28,300*	47,800
40 b. SUPERINTENDENCE—								
A. SUPERINTENDENCE EXCLUDING LIVE-STOCK SECTION—								
1. PAY OF OFFICERS ..	*25,569*	92,906	*32,100*	92,300	*26,300*	91,300	*26,000*	97,900
2. PAY OF ESTABLISHMENTS	..	42,109	..	42,300	..	42,300	..	42,700
3. ALLOWANCES ..	*6,098*	24,226	*5,000*	25,400	*3,600*	25,400	*3,600*	25,400
4. CONTINGENCIES ..	*3,512*	30,440	..	34,100	..	35,200	..	35,500
B. LIVE-STOCK SECTION—								
1. PAY OF OFFICERS ..	*8,763*	7,230	*8,200*	2,700	*8,600*	2,500	*7,700*	3,200
2. PAY OF ESTABLISHMENTS	..	15,600	..	2,400	..	2,400	..	2,500
3. OTHER CHARGES ..	*1,635*	2,044	*1,600*	1,800	*1,100*	1,600	*1,200*	1,500
TOTAL—40. b. ..	*45,577*	2,14,555	*46,900*	2,01,000	*39,600*	2,00,700	*38,500*	2,08,700

40—AGRICULTURE—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
40. c. EXPERIMENTAL FARMS—								
A. AGRICULTURAL RESEARCH STATIONS—								
1. PAY AND ALLOWANCES OF STAFF ..	..	1,74,826	..	1,92,900	..	1,82,900	..	1,95,200
2. CONTINGENCIES ..	*1,120*	1,89,610	..	1,98,800	..	2,07,000	..	2,18,200
B. LIVE-STOCK RESEARCH STATION—								
1. PAY OF OFFICERS ..	..	*	..	4,000	..	5,100	..	5,000
2. PAY OF ESTABLISHMENTS	..	*	..	13,800	..	15,400	..	16,000
3. OTHER CHARGES ..	..	70,811	..	66,200	..	66,700	..	68,900
TOTAL—40. c. ..	*1,120*	4,35,247	..	4,75,700	..	4,77,100	..	5,03,300
40. d. AGRICULTURAL DEMONSTRATION AND PROPAGANDA INCLUDING PUBLIC EXHIBITION AND FAIRS—								
I. ORDINARY AREAS—								
1. PAY OF ESTABLISHMENTS	..	3,11,224	..	4,02,900	..	3,79,500	..	4,14,600
2. ALLOWANCES ..	..	69,647	..	81,100	..	81,100	..	84,500
3. PURCHASE AND DISTRIBUTION OF SEEDS, MANURE, ETC.	..	76,273	..	78,000	..	80,600	..	70,500
4. EXPERIMENTAL CULTIVATION ..	..	74,889	..	92,100	..	82,500	..	84,000
5. PUBLIC EXHIBITION AND FAIRS ..	..	10,238	..	11,000	..	7,200	..	7,400
6. OTHER CHARGES ..	*114*	6,829	..	4,500	..	5,200	..	9,000
II. PARTIALLY EXCLUDED AREAS—DEMONSTRATION.	..	2,595	..	2,300	..	2,700	..	2,900
III. EXCLUDED AREAS—DEMONSTRATION.	*1,336*	..	*1,200*	..	*1,600*	..	*1,800*	..
TOTAL—40. d. ..	*1,450*	5,51,695	*1,200*	6,71,900	*1,600*	6,38,800	*1,800*	6,72,900

* Included under 40-b. B. Live-stock Section.

40—AGRICULTURE—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
40. e. AGRICULTURAL EDUCATION.								
A. AGRICULTURAL COLLEGE—								
1. PAY OF OFFICERS ..	*17,843*	29,298	*19,200*	30,300	*19,500*	31,200	*19,800*	32,600
2. PAY OF ESTABLISHMENTS	..	55,904	..	57,100	..	55,300	..	56,500
3. OTHER CHARGES ..	*3,299*	40,579	*900*	38,000	*900*	40,200	*900*	41,200
B. CENTRAL FARM AND COLLEGE ESTATE—								
1. PAY AND ALLOWANCES ..	..	17,946	..	18,100	..	16,700	..	16,100
2. PETTY CONSTRUCTION AND REPAIRS ..	..	12,555	..	12,000	..	12,000	..	13,500
3. OTHER CHARGES.	..	32,037	..	31,100	..	31,300	..	31,300
C. AGRICULTURAL SCHOOLS—								
PAY AND ALLOWANCES OF ESTABLISHMENTS AND OTHER CHARGES.	..	10,426	..	5,000	..	5,000	..	1,600
TOTAL—40 e. ..	*21,142*	1,98,745	*20,100*	1,91,600	*20,400*	1,91,700	*20,700*	1,92,800
40. f. AGRICULTURAL EXPERIMENTS AND RESEARCH—								
A. RESEARCH INSTITUTE—								
1. PAY OF OFFICERS.	*19,987*	72,647	*12,200*	77,100	*12,100*	71,600	*12,800*	80,800
2. PAY OF ESTABLISHMENTS ..	..	1,60,693	..	1,65,000	..	1,61,000	..	1,65,400
3. TRAVELLING ALLOWANCES ..	*1,598*	15,270	*1,200*	15,000	*800*	15,500	*800*	16,000
4. APPARATUS AND MATERIALS AND CAPITAL OUTLAY.	..	22,500	..	20,600	..	21,500	..	21,100
5. WORKING EXPENSES	..	19,866	..	19,400	..	20,800	..	20,600
6. OTHER CHARGES ..	..	17,973	..	16,600	..	16,600	..	15,100
Carried over ..	*21,585*	3,08,949	*13,400*	3,13,700	*12,900*	3,07,000	*13,600*	3,19,000

40—AGRICULTURE—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
40. f. AGRICULTURAL EXPERIMENTS AND RESEARCH—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Brought forward ..	*21,585*	3,08,949	*13,400*	3,13,700	*12,900*	3,07,000	*13,600*	3,19,000
B. COTTON RESEARCH— 1. PAY OF ESTABLISHMENTS ..	..	45,783	..	35,700	..	32,600	..	15,700
2. TRAVELLING ALLOWANCES ..	..	3,441	..	2,300	..	1,700	..	400
3. CONTINGENCIES ..	..	7,019	..	4,500	..	4,400	..	1,800
C. POTATO RESEARCH— EXPENSES ..	..	5,460	..	5,800	..	5,800	..	1,700
D. SUGARCANE RESEARCH— EXPENSES ..	..	12,087	..	..	..	700	..	..
E. SUGARCANE STATIONS— 1. PAY AND ALLOWANCES OF ESTABLISHMENTS ..	..	8,646	..	10,100	..	9,300	..	7,800
2. CONTINGENCIES ..	..	8,866	..	18,700	..	15,700	..	7,500
F. DRY FARMING SCHEME— 1. PAY AND ALLOWANCES OF ESTABLISHMENTS.	..	10,600	..	11,100	..	9,800	..	11,800
2. CONTINGENCIES ..	..	9,017	..	6,700	..	8,400	..	2,900
G. FRUIT RESEARCH STATION— EXPENSES ..	..	19,065	..	10,800	..	13,200	..	12,700
H. SCHEME OF RESEARCH ON GROUNDNUT— EXPENSES ..	..	1,192	..	11,500	..	9,700	..	14,000
J. ANIMAL NUTRITION— EXPENSES ..	..	8,664	..	8,700	..	8,800	..	9,000
K. CHEMISTRY ON THE MALTING OF CHOLAM— EXPENSES ..	..	4,131	..	3,400	..	2,200	..	300
L. SCHEME OF RESEARCH ON SUNNHEMP— EXPENSES ..	..	..	..	..	..	700	..	400
M. SCHEME OF RESEARCH ON COCONUTS— EXPENSES ..	..	..	..	..	..	..	..	9,200
N. SHEEP BREEDING SCHEME— EXPENSES ..	..	..	..	..	..	..	..	3,600
TOTAL—40. f. ..	*21,585*	†4,77,638	*13,400*	4,43,000	*12,900*	4,30,000	*13,600*	4,17,800

† Includes Rs. 21,423 on account of Rice Research Station and Rs. 3,295 on account of enquiry regarding Cattle and Milk Production and Consumption.

40—AGRICULTURE—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
40. g. BOTANICAL AND OTHER PUBLIC GARDENS—								
1. PAY AND ALLOWANCES OF STAFF ..	..	9,210	..	9,000	..	9,200	..	9,200
2. CONTINGENCIES ..	*594*	15,696	..	18,200	..	18,300	..	17,500
TOTAL—40. g. ..	*594*	24,906	..	27,200	..	27,500	..	26,700
40. h. SCHEME FOR THE IMPROVEMENT OF AGRICULTURAL MARKETING IN INDIA.								
A. DIRECTION—								
1. PAY OF OFFICERS ..	} ..	} 8,423	..	10,400	..	9,900	..	11,400
2. PAY OF ESTABLISHMENTS			..	1,600	..	1,900	..	2,100
3. ALLOWANCES ..	..	2,514	..	4,200	..	3,900	..	4,300
4. CONTINGENCIES ..	..	606	..	1,000	..	900	..	800
B. MARKETING SCHEME—EXPENSES ..	..	20,446	..	19,500	..	20,200	..	20,900
TOTAL—40. h. ..	..	31,989	..	36,700	..	36,800	..	39,500
40. j. SPECIAL RURAL UPLIFT SCHEMES—								
A. LIVE STOCK IMPROVEMENT SCHEME ..	..		..	60,500	*400*	4,000	..	1,200
B. OTHER CHARGES ..	..	10,461	..	17,000	..	16,200	..	21,700
TOTAL—40. j. ..	..	10,461	..	77,500	*400*	20,200	..	22,900

40—AGRICULTURE—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1936-1937. Non-voted. (2)	Accounts, 1936-1937. Voted. (3)	Budget Estimate, 1937-1938. Charged. (4)	Budget Estimate, 1937-1938. Voted. (5)	Revised Estimate, 1937-1938. Charged. (6)	Revised Estimate, 1937-1938. Voted. (7)	Budget Estimate, 1938-1939. Charged. (8)	Budget Estimate, 1938-1939. Voted. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
40. k. GRANTS-IN-AID AND CONTRIBUTIONS, ETC.—								
A. GRANTS-IN-AID ..	..	8,961	..	9,900	..	10,800	..	10,900
B. CONTRIBUTIONS ..	..	21,000	..	30,200	..	29,000	..	25,500
TOTAL—40. k. ..	..	29,961	..	40,100	..	39,800	..	36,400
40. l. CHARGES IN ENGLAND—								
HIGH COMMISSIONER FOR INDIA—								
A. LEAVE SALARIES AND DEPUTATION PAY	*18,541*	17,483	*15,400*	20,000	*17,200*	11,000	*12,200*	3,800
B. STERLING OVERSEAS PAY	*13,276*	..	*14,800*	..	*12,200*	..	*12,000*	..
C. STORES FOR INDIA ..	..	5,307	..	7,400	..	6,200	..	6,200
D. GOVERNMENT SCHOLARSHIPS	..	..	..	..	..	1,000	..	..
E. OTHER CHARGES (CONTRIBUTION TO COFFEE SECTION OF BRITISH EMPIRE PRODUCERS ORGANIZATION).	..	140	..	..	..	200	..	..
TOTAL—40. l. ..	*31,817*	22,930	*30,200*	27,400	*29,400*	18,400	*24,200*	10,000
40. m. LOSS OR GAIN BY EXCHANGE	— *280*	— 121	..	..	— *100*	— 100	..	..
Deduct—Savings due to the revision of scales of pay in 1938 ..	..	..	..	..	..	..	..	— 700
TOTAL—DEMAND XVIII—AGRICULTURE (ALSO MAJOR HEAD 40) ..	*1,51,663*	20,44,975	*1,40,400*	22,40,100	*1,39,100*	21,29,700	*1,27,100*	21,78,100
	21,96,638		23,80,500		22,68,800		23,05,200	

40. a.—AGRICULTURE—DIRECTION.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
a. 1. PAY OF OFFICERS.			CHARGED—				
	1	*1*	*Director of Agriculture (2,000—2,250).*	*24,716*	*24,600*	*30,900*	*24,300*
			VOTED—				
	1	1	Headquarters Deputy Director (250—750).	8,166	7,800	7,900	8,200
			TOTAL—a. 1. *Charged* ..	*24,716*	*24,600*	*30,900*	*24,300*
			TOTAL—a. 1. VOTED ..	8,166	7,800	7,900	8,200
a. 2. PAY OF ESTABLISHMENTS.			VOTED	23,160	22,700	22,400	23,200
	22	22	Manager 1 (150—250); Head Accountant 1 (100—125); Clerks 1 (70—100), 5 (65—85), 9 (40—65); Typists 3 (40—65); Temporary clerks 2 (55—70); Special pay 1 (25), 1 (15), 2 (10).				
	13	13	Attenders 2 (19—30); Daffadar 1 (17—22); Peons 10 (15—20).				
			Leave allowances				
			TOTAL—a. 2.—VOTED ..	23,160	22,700	22,400	23,200
a. 3. ALLOWANCES.			CHARGED—				
			TRAVELLING ALLOWANCES (including cost of passages)	*3,942*	*4,000*	*4,000*	*4,000*
			VOTED—				
			TRAVELLING AND OTHER COMPENSATORY ALLOWANCES	3,560	3,500	4,600	3,400
			Local Allowances 1 (44), 2 ($7\frac{1}{2}$) for 2 months; Madras House Allowances 1 (45), 1 (15); Presidency Allowances 3 ($2\frac{1}{2}$) ..				
			TOTAL—a. 3. *Charged* ..	*3,942*	*4,000*	*4,000*	*4,000*
			TOTAL—a. 3. VOTED ..	3,560	3,500	4,600	3,400
a. 4. CONTINGENCIES.			VOTED—				
			BOOKS AND PERIODICALS ..	3,855	4,800	4,800	4,000
			SERVICE POSTAGE AND TELEGRAMS.	4,245	4,600	4,600	4,600
			CUSTOMS DUTY	1,392	2,000	1,900	1,900
			OTHER CONTINGENCIES	2,591	2,600	2,600	2,500
			TOTAL—a. 4.—VOTED ..	12,083	14,000	13,900	13,000
			GRAND TOTAL—40. a. DIRECTION ..	75,627	76,600	83,700	76,100
			Charged ..	*28,658*	*28,600*	*34,900*	*28,300*
			VOTED ..	46,969	48,000	48,800	47,800

40. b.—AGRICULTURE—SUPERINTENDENCE.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			b. A. SUPERINTENDENCE EXCLUDING LIVE STOCK SECTION.				
b. A. 1. PAY OF OFFICERS.	3	2	CHARGED— *Deputy Directors of Agriculture, I.A.S. (350—1,250)*	*25,569*	*32,100*	*26,300*	*26,000*
			VOTED	92,906	92,300	91,300	97,900
	5	5	Deputy Directors of Agriculture, M.A.S. (250—750).				
	10	11	Assistant Directors of Agriculture 10 (250—750), 1 (200—700).				
	2	2	Temporary—Assistant Directors of Agriculture 2 (200—700)—1 for full year; 1 for 3 months.				
			Leave Allowances				
			TOTAL—b. A. 1. *Charged* ..	*25,569*	*32,100*	*26,300*	*26,000*
			TOTAL—b. A. 1. VOTED ..	92,906	92,300	91,300	97,900
b. A. 2. PAY OF ESTABLISHMENTS.			VOTED	42,109	42,300	42,300	42,700
	47	47	Clerks 7 (60—80), 1 (55—70), 28 (35—60); 3 (30—55); Typists 7 (35—60); 1 (30—55); Special pay; Shorthand 1 (15); Typewriting 3 (10)				
	52	52	Peons (12—1 8).				
			Leave Allowances				
	6	6	Temporary— Clerks 2 (30—55)—1 for full year, 1 for 3 months—Peons 4 (12—17)—2 for full year; 2 for 3 months.				
			TOTAL—b. A. 2.—VOTED ..	42,109	42,300	42,300	42,700
b. A. 3. ALLOWANCES.			CHARGED— *TRAVELLING ALLOWANCES (including cost of passages)*	*6,098*	*5,000*	*3,600*	*3,600*
			VOTED— TRAVELLING ALLOWANCES ..	24,226	25,400	25,400	25,400
			TOTAL—b. A. 3. *Charged* ..	*6,098*	*5,000*	*3,600*	*3,600*
			TOTAL—b. A. 3. VOTED ..	24,226	25,400	25,400	25,400
b. A. 4. CONTINGENCIES.			VOTED— RENTS	2,361	2,400	2,500	3,000
			SERVICE POSTAGE AND TELEGRAMS.	15,933	16,500	17,500	18,000
			TOUR CHARGES	1,116	1,300	1,300	1,300
			OTHER CONTINGENCIES	* *3,512* 11,030	13,900	13,900	13,200
			TOTAL—b. A. 4.—VOTED ..	*3,512* 30,440	34,100	35,200	35,500
			TOTAL—b. A. SUPERINTENDENCE EXCLUDING LIVE STOCK SECTION ..	2,24,860	2,31,200	2,24,100	2,31,100
			Charged ..	*35,179*	*37,100*	*29,900*	*29,600*
			VOTED ..	1,89,681	1,94,100	1,94,200	2,01,500

* Rates and taxes.

40. b.—AGRICULTURE—SUPERINTENDENCE—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937-1938. (2)	Strength. 1938-1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936-1937. (5)	Budget Estimate, 1937-1938. (6)	Revised Estimate, 1937-1938. (7)	Budget Estimate, 1938-1939. (8)
				RS.	RS.	RS.	RS.
			b. B. LIVESTOCK SECTION.				
b. B. 1. PAY OF OFFICERS.			CHARGED—				
	1	*1*	*Deputy Director of Agriculture, Livestock (1,250—1,500).*	*8,763*	*8,200*	*8,600*	*7,700*
			VOTED—				
			Officiating Deputy Director of Agriculture, Livestock 1 (200—700).	7,230	2,700	2,500	3,200
			TOTAL—b. B. 1. *Charged* ..	*8,763*	*8,200*	*8,600*	*7,700*
			TOTAL—b. B. 1. VOTED ..	7,230	2,700	2,500	3,200
b. B. 2. PAY OF ESTABLISHMENTS.			VOTED	15,600	2,400	2,400	2,500
	3	2	Clerks 1 (60—80); Typist 1 (35—60); Special pay—Typewriting 1 (10); Shorthand 1 (15).				
	4	4	Peons (12—18).				
			TOTAL—b. B. 2.—VOTED ..	15,600	2,400	2,400	2,500
b. B. 3. OTHER CHARGES.			CHARGED—				
			TRAVELLING ALLOWANCES (including cost of passages).	*1,635*	*1,600*	*1,100*	*1,200*
			VOTED—				
			Travelling Allowances	2,044	1,200	1,100	1,000
			OTHER CHARGES	* ..	600	500	500
			TOTAL—b. B. 3. *Charged* ..	*1,635*	*1,600*	*1,100*	*1,200*
			TOTAL—b. B. 3. VOTED ..	2,044	1,800	1,600	1,500
			TOTAL—b. B. LIVESTOCK SECTION ..	35,272	16,700	16,200	16,100
			Charged ..	*10,398*	*9,800*	*9,700*	*8,900*
			VOTED ..	24,874	6,900	6,500	7,200
GRAND TOTAL—40. b. SUPERINTENDENCE ..				2,60,132	2,47,900	2,40,300	2,47,200
			Charged ..	*45,577*	*46,900*	*39,600*	*38,500*
			VOTED ..	2,14,555	2,01,000	2,00,700	2,08,700

* Shown under "40 c. B. Livestock Research Station".

40. c.—AGRICULTURE—EXPERIMENTAL FARMS.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			c. A. AGRICULTURAL RESEARCH STATIONS.				
c. A. 1. PAY AND ALLOWANCES OF STAFF.			VOTED—				
			PAY OF OFFICERS	30,876	29,300	27,200	29,600
	5	5	Superintendents, Agricultural Research Stations, Anakapalle, Maruteru, Pattambi, Aduthurai and Koilpatti 5 (250—750).				
			PAY OF ESTABLISHMENTS ..	1,36,115	1,56,600	1,48,000	1,57,800
	106	113	Assistants 1 (200), 4 (120—170), 12 (85—120), 6 (75—105); Farm Managers 1 (225), 10 (120—170), 14 (85—120), 31 (75—105); Assistant Farm Managers 1 (75—95), 3 (45—75); Fieldmen 29 (35—50), 1 (30—48).				
	7	8	Mechanics 2 (35—50); Artist 1 (45—65); Laboratory attendants 5 (20—35).				
	19	19	Farm Clerks and Storekeepers (35—60).				
	20	20	Farm Peons (12—18)				
			Leave Allowances				
	25	30	Temporary—Assistants 7 (75—105); Farm Managers 3 (75—105); Artist Photographer 1 (40—80); Fieldmen 11 (30—48); Clerks 2 (30—55); Store clerks 3 (19—33); Laboratory Attender 1 (19—33); Peons 2 (12—17).				
			TRAVELLING AND OTHER ALLOWANCES	7,835	7,000	7,700	7,800
			Other Compensatory—Local allowances 2 (22½), 2 (18), 1 (9), 1 (1-13-0).				
			TOTAL—c. A. 1.—VOTED ..	1,74,826	1,92,900	1,82,900	1,95,200
c. A. 2. CONTINGENCIES.			VOTED—				
			PETTY CONSTRUCTION AND REPAIRS	29,887	35,000	36,000	40,100
			PURCHASE OF LIVE AND DEAD STOCK AND COST OF LAND ..	10,128	11,400	11,400	13,500
			WORKING EXPENSES	1,41,441	1,37,500	1,45,000	1,55,200
			OTHER CONTINGENCIES	§ *1,120* 8,154	14,900	14,600	9,400
			TOTAL—c. A. 2.—VOTED ..	§ *1,120* 1,89,610	1,98,800	2,07,000	2,18,200
			TOTAL—c. A. AGRICULTURAL RESEARCH STATIONS—VOTED.	§ *1,120* 3,64,436	3,91,700	3,89,900	4,13,400

§ Rates and taxes.

40. c.—AGRICULTURE—EXPERIMENTAL FARMS—*cont.*

Sub-Heads of appropriation. (1)	Strength 1937–1938. (2)	Strength 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			c. B. LIVESTOCK RESEARCH STATION.				
c. B. 1. PAY OF OFFICERS.			VOTED—				
	1	1	Superintendent, Livestock Research Station (200—700)	..	4,000	5,100	5,000
			TOTAL—c. B. 1.—VOTED	..	4,000	5,100	5,000
c. B. 2. PAY OF ESTABLISHMENTS.			VOTED—	* ..	13,800	15,400	16,000
	4	7	Farm Managers 1 (225), 3 (85—120), 3 (75—105)				
	3	3	Veterinary Assistant Surgeon 1 (60—120); Maistri 1 (35—40); Mechanic 1 (60—80)				
	3	3	Clerks 1 (60—80), 1 (35—60); Storekeeper 1 (35—60) ..				
	2	2	Peons 1 (12—18), 1 (12—17) ..				
			Leave allowances				
	2	2	Temporary Compounder 1 (30—40); Woman Maistri 1 (24—28) ..				
			TOTAL—c. B. 2.—VOTED		13,800	15,400	16,000
c. B. 3. OTHER CHARGES.			VOTED—				
			TRAVELLING ALLOWANCES	* ..	300	300	300
			PETTY CONSTRUCTION AND REPAIRS	5,884	5,000	5,000	4,600
			PURCHASE OF LIVESTOCK ..	6	3,000	1,700	4,000
			PURCHASE OF DEADSTOCK ..	3,419	1,000	1,000	1,000
			REPAIRS AND UPKEEP	10,728	10,000	10,500	10,500
			MAINTENANCE OF CATTLE ..	32,160	30,600	32,000	32,000
			COOLIE LABOUR	10,618	10,000	10,500	10,500
			OTHER CHARGES	7,996	6,300	5,700	6,000
			TOTAL—c. B. 3.—VOTED ..	70,811	66,200	66,700	68,900
			TOTAL—c. B. LIVESTOCK RESEARCH STATION—VOTED ..	70,811	84,000	87,200	89,900
GRAND TOTAL—40. c.—EXPERIMENTAL FARMS—VOTED ..				† *1,120* 4,35,247	4,75,700	4,77,100	5,03,300

* Included under 40. b. B. Livestock Section. † Rates and taxes.

40. d.—AGRICULTURE—Agricultural Demonstration and Propaganda including Public Exhibition and Fairs.

Sub-heads of appropriation. (1)	Strength. 1937-1938. (2)	Strength. 1938-1939. (3)	Details. (4)	Accounts, 1936-1937. (5)	Budget Estimate, 1937-1938. (6)	Revised Estimate, 1937-1938. (7)	Budget Estimate, 1938-1939. (8)
			I. Ordinary Areas.	RS.	RS.	RS.	RS.
d. I. 1. Pay of Establishments.			Voted—				
			Permanent	2,59,371	2,72,000	2,64,500	2,67,900
	192	186	Agricultural Demonstrators 3 (250), 5 (225), 2 (200), 39 (120—170), 69 (85—120), 6 (75—105); Assistant Agricultural Demonstrators 1 (110), 4 (100), 25 (75—95), 30 (45—75); Store Clerks 2 (20—35); Special pay 1 (45).				
	1	1	Peon (12—18).				
			Temporary	51,853	1,30,900	1,15,000	1,46,700
	40	40	Agricultural Demonstrators (75—105).				
	463	460	Maistris 18 (25—30), 2 (24—28), 32 (20—25), 68 (19—24), 29 (15—20), 132 (15—19); Storekeepers 179 (19—33); Special pay 1 (5).				
	2	2	Dry Farming in Anantapur district—Agricultural Demonstrator 1 (75—105); Fieldman 1 (30—48).				
	..	1	Cotton Pest Act work, Anamalai—Fieldman 1 (30—48).				
	2	2	Lower Bhavani Project—Agricultural Demonstrators 2 (75—105) for 3 months				
			Total—d. I. 1.—Voted ..	3,11,224	4,02,900	3,79,500	4,14,600
d. I. 2. Allowances.			Voted—				
			Travelling Allowances; Other compensatory—Local Allowances 1 (22½), 1 (18), 3 (4½); Presidency Allowance 1 (6½); Conveyance Allowance 1 (4).	13,096	9,100	12,500	12,500
			Fixed Travelling Allowance ..	56,551	72,000	68,600	72,000
			Total—d. I. 2.—Voted ..	69,647	81,100	81,100	84,500
d. I. 3. Purchase and distribution of Seeds, Manure, etc.			Voted—				
			Cotton	27,252	32,200	37,000	45,000
			Green Manure	8,637	9,500	9,500	11,000
			Ploughs and Implements ..	37,005	32,700	30,200	10,000
			Other Miscellaneous Seeds and Manure	3,379	3,600	3,900	4,500
			Total—d. I. 3.—Voted ..	76,273	78,000	80,600	70,500
d. I. 4. Experimental Cultivation.			Voted—				
			Demonstration Charges ..	70,687	87,000	78,300	80,000
			Miscellaneous Experiments ..	4,202	5,100	4,200	4,000
			Total—d. I. 4.—Voted ..	74,889	92,100	82,500	84,000

40. d.—AGRICULTURE—AGRICULTURAL DEMONSTRATION AND PROPAGANDA INCLUDING PUBLIC EXHIBITION AND FAIRS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937 1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			I. ORDINARY AREAS—*cont.*				
d. I. 5. PUBLIC EXHIBITION AND FAIRS.			VOTED—				
			EXHIBITION CHARGES ..	2,796	3,000	2,800	3,000
			MAINTENANCE OF (EXHIBITION) MOTOR UNITS	7,442	8,000	4,400	4,400
			TOTAL—d. I. 5.—VOTED ..	10,238	11,000	7,200	7,400
d. I. 6. OTHER CHARGES.			VOTED—				
			OTHER MISCELLANEOUS CHARGES .. Purchase of furniture; Petty Construction and Repairs.	114 6,829	4,500	5,200	9,000
			TOTAL—d. I. 6.—VOTED ..	† 114 6,829	4,500	5,200	9,000
			TOTAL—d. I. ORDINARY AREAS—VOTED ..	† 114 5,49,100	6,69,600	6,36,100	6,70,000
			II. PARTIALLY EXCLUDED AREAS.				
d. II. DEMONSTRATION.			VOTED—				
			Pay of Establishments—	1,612	1,300	1,600	1,800
	1	3	Agricultural Demonstrator 1 (75—105); Special pay 1 (36); Maistri 1 (15—19); Storekeeper 1 (19—33)				
			Allowances and Contingencies ..	983	1,000	1,100	1,100
			TOTAL—d. II. PARTIALLY EXCLUDED AREAS—VOTED.	2,595	2,300	2,700	2,900
			III. EXCLUDED AREAS.				
d. III. DEMONSTRATION.			CHARGED—				
			PAY OF ESTABLISHMENTS ..	*58*	..	..	..
			ALLOWANCES AND SUPPLIES AND SERVICES	*1,278*	*1,200*	*1,600*	*1,800*
			TOTAL—d. III. EXCLUDED AREAS— *Charged* ..	*1,336*	*1,200*	*1,600*	*1,800*
GRAND TOTAL—40. d. AGRICULTURAL DEMONSTRATION AND PROPAGANDA INCLUDING PUBLIC EXHIBITION AND FAIRS				5,53,145	6,73,100	6,40,400	6,74,700
			Charged ..	*1,450*	*1,200*	*1,600*	*1,800*
			VOTED ..	5,51,695	6,71,900	6,38,800	6,72,900

† Rates and taxes.

40. e.—AGRICULTURE—AGRICULTURAL EDUCATION.

Sub-heads of appropriation. (1)	Strength. 1937-1938. (2)	Strength. 1938-1939. (3)	Details. (4)	Accounts, 1936-1937. (5)	Budget Estimate, 1937-1938. (6)	Revised Estimate, 1937-1938. (7)	Budget Estimate, 1938-1939. (8)
				RS.	RS.	RS.	RS.
			e. A. AGRICULTURAL COLLEGE.				
e. A. 1. PAY OF OFFICERS.			CHARGED	*17,843*	*19,200*	*19,500*	*19,800*
	1	*1*	*Principal, I.A.S. (1,250—1,500); Special pay (150).*				
			VOTED	29,298	30,300	31,200	32,600
	5	5	Lecturers in Agriculture, Entomology, Botany and Chemistry and Estate Civil Engineer (250—750); Special pay to Hostel Warden 1 (30).				
	1	1	Estate Mechanical Engineer (200—700).				
			TOTAL—e. A. 1. *Charged* ..	*17,843*	*19,200*	*19,500*	*19,800*
			TOTAL—e. A. 1. VOTED ..	29,298	30,300	31,200	32,600
e. A. 2. PAY OF ESTABLISHMENTS.			VOTED	55,904	57,100	55,300	56,500
	12	12	Assistant Lecturers—Agriculture 2 (120—170), 2 (85—120); Botany 1 (250); Entomology 1 (250); Mycology 1 (200); Chemistry 1 (85—120), 1 (75—105); Veterinary Assistant Surgeon 1 (150—200); Librarian (Upper Subordinate) 1 (200); Dairy Manager 1 (85—120).				
	20	20	Head Accountant 1 (180—270); Head clerk 1 (70—100); Accountants 3 (60—80); Dairy Accountant 1 (60—80); Clerks 2 (55—70), 10 (35—60); Typist 1 (35—60); Storekeeper 1 (30—55).				
	6	5	Supervisor 1 (100—175); Mechanics 1 (75—125), 1 (50—75); Draughtsman 1 (60—100); Tracer 1 (30—50).				
	24	24	Laboratory Attendants 4 (20—35); Attenders 2 (20—35); Peons 18 (12—18).				
	5	5	Artists 2 (45—95); Museum Curator 1 (35—60); Sanitary Inspector 1 (50—100); Veterinary Compounder 1 (50).				
			Leave Allowances				
	1	1	Temporary—Veterinary Assistant Surgeon 1 (60—120).				
			TOTAL—e. A. 2.—VOTED ..	55,904	57,100	55,300	56,500

40. e.—AGRICULTURE—AGRICULTURAL EDUCATION—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			e. A. AGRICULTURAL COLLEGE—*cont.*				
e. A. 3. OTHER CHARGES.			CHARGED—				
			TRAVELLING ALLOWANCES ..	*3,299*	*900*	*900*	*900*
			VOTED—				
			TRAVELLING ALLOWANCES ..	2,161	2,000	2,000	2,000
			ELECTRIC CURRENT	} 28,070	5,100	6,700	6,700
			DAIRY EXPENSES		4,700	4,700	5,000
			WAGES		7,000	7,000	7,000
			OIL, FUEL, ETC., GAS HOUSE AND WATER-SUPPLY.		3,600	6,400	7,000
			OTHER CONTINGENCIES		5,000	3,000	3,000
			SCHOLARSHIPS	3,364	3,400	3,300	3,400
			APPARATUS AND MATERIALS ..	3,224	3,300	3,200	3,200
			BOOKS AND PERIODICALS ..	2,424	2,500	2,500	2,500
			BATTA TO STUDENTS	1,336	1,400	1,400	1,400
			TOTAL—e. A. 3. { *Charged* ..	*3,299*	*900*	*900*	*900*
			TOTAL—e. A. 3. { VOTED ..	40,579	38,000	40,200	41,200
			TOTAL—e. A. AGRICULTURAL COLLEGE ..	1,46,923	1,45,500	1,47,100	1,51,000
			Charged ..	*21,142*	*20,100*	*20,400*	*20,700*
			VOTED ..	1,25,781	1,25,400	1,26,700	1,30,300
			e. B. CENTRAL FARM AND COLLEGE ESTATE.				
e. B. 1. PAY AND ALLOWANCES.			VOTED	17,553	17,700	16,400	15,800
	1	1	Temporary—Superintendent, Central Farm 1 (200—700).				
	6	6	Farm Managers 1 (120—170), 3 (85—120), 2 (75—105).				
	2	2	Clerk 1 (35—60); Storekeeper 1 (35—60).				
	1	1	Farm peon (12—18).				
	3	3	Lawley Road Dispensary—Sub-Assistant Surgeon 1 (75—175); Compounder 1 (30—40); Ward attendant 1 (12—18).				
			Travelling Allowances	393	400	300	300
			TOTAL—e. B. 1.—VOTED ..	17,946	18,100	16,700	16,100
e. B. 2. PETTY CONSTRUCTION AND REPAIRS.			TOTAL—e. B. 2.—VOTED ..	12,555	12,000	12,000	13,500

40. e.—AGRICULTURE—Agricultural Education—*cont.*

Sub-heads of appropriation.	Strength. 1937–1938.	Strength. 1938–1939.	Details.	Accounts, 1936–1937.	Budget Estimate, 1937–1938.	Revised Estimate, 1937–1938.	Budget Estimate, 1938–1939.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			e. B. Central Farm and College Estate—*cont.*	RS.	RS.	RS.	RS.
e. B. 3. Other Charges.			Voted—				
			Capital Outlay	2,653	2,500	2,500	2,500
			Repairs and Upkeep	11,454	11,400	11,400	11,400
			Maintenance of Cattle ..	3,207	3,200	3,400	3,400
			Coolie Labour	10,293	10,200	10,200	10,200
			Miscellaneous	4,430	3,800	3,800	3,800
			Total—e. B. 3. Voted ..	32,037	31,100	31,300	31,300
			Total—e. B. Central Farm and College Estate—Voted ..	62,538	61,200	60,000	60,900
			e. C. Agricultural Schools.				
e. C. Pay and Allowances of Establishment and Other Charges.			Voted—				
			Pay of Establishments ..	6,761	4,800	4,800	1,500
	2	2	Headmaster 1 (250), Farm Superintendent 1 (45—75).				
	3	3	Temporary—Teachers employed in schools for juvenile and adult labourers 3 (20—28).				
			Other Charges	3,665	200	200	100
			Total—e. C. Agricultural Schools—Voted ..	10,426	5,000	5,000	1,600
			GRAND TOTAL—40. e. AGRICULTURAL EDUCATION ..	2,19,887	2,11,700	2,12,100	2,13,500
			Charged ..	*21,142*	*20,100*	*20,400*	*20,700*
			Voted ..	1,98,745	1,91,600	1,91,700	1,92,800

40. f.—AGRICULTURE—Agricultural Experiments and Research.

Sub-heads of appropriation.	Strength. 1937–1938.	Strength. 1938–1939.	Details.	Accounts, 1936–1937.	Budget Estimate, 1937–1938.	Revised Estimate, 1937–1938.	Budget Estimate, 1938–1939.
			f. A. Research Institute.				
f. A. 1. Pay of Officers.			Charged	*19,987*	*12,200*	*12,100*	*12,800*
	1	*1*	*Research Officer, I.A.S.—Millet Specialist 1 (350—1,250)* ..				
			Voted	72,647	77,100	71,600	80,800
	8	8	Research Officers, M.A.S. (250—750)—Agricultural Chemist 1; Entomologist 1; Mycologist 1; Paddy Specialist 1; Cotton Specialist 1; Oil Seed Specialist 1; Temporary—Soil Physicist 1 (200—700); Research Engineer 1 (950).				
	6	6	Assistant Research Officers, M.A.S. 3 (250—750), 3 (200—700)—Assistant Agricultural Chemists 3; Assistant Mycologist 1; Assistant Entomologist 1; Assistant Bacteriologist 1.				
			Leave Allowances				
			Total—f. A. 1. *Charged* ..	*19,987*	*12,200*	*12,100*	*12,800*
			Total—f. A. 1. Voted ..	72,647	77,100	71,600	80,800

40. f.—AGRICULTURE—Agricultural Experiments and Research—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936-1937. (5)	Budget Estimate, 1937-1938. (6)	Revised Estimate, 1937-1938. (7)	Budget Estimate, 1938-1939. (8)
			f. A. Research Institute—*cont.*	RS.	RS.	RS.	RS.
f. A. 2. Pay of Establishments.			Voted	1,60,693	1,65,000	1,61,000	1,65,400
	66	66	Assistants 1 (250), 1 (225), 8 (200), 13 (120—170), 34 (85—120), 9 (75—105).				
	9	9	Sub-Assistants 1 (120), 8 (75—95).				
	3	3	Farm Managers 2 (85—120), 1 (75—105).				
	5	5	Artists (45—95).				
	57	55	Fieldmen 34 (35—50), 5 (30—48); Mechanic 1 (35—50); Laboratory Attendants 2 (30—40) and 12 (20—35); Insectary Attender 1 (20—25).				
	9	9	Clerks (35—60).				
	31	31	Peons (12—18).				
			Leave Allowances				
	7	10	Temporary—Assistants 1 (85—120), 1 (75—105), 1 (75), 1 (40); Fieldmen 2 (30) for 3 months; Assistant 1 (19—30); Clerk 1 (30—55); Storekeeper 1 (30—55); Peon 1 (12—17).				
			Total—f. A. 2.—Voted ..	1,60,693	1,65,000	1,61,000	1,65,400
f. A. 3. Travelling Allowances.			Total—f. A. 3. *Charged* ..	*1,598*	*1,200*	*800*	*800*
			Total—f. A. 3. Voted ..	15,270	15,000	15,500	16,000
f. A. 4. Apparatus and Materials and Capital Outlay.			Voted—				
			Apparatus and Materials ..	19,226	17,000	17,900	17,300
			Deadstock	465	2,900	2,900	3,000
			Livestock	2,809	700	700	800
			Total—f. A. 4.—Voted ..	22,500	20,600	21,500	21,100
f. A. 5. Working Expenses.			Voted—				
			Repairs and Upkeep	2,205	2,300	2,500	2,500
			Maintenance of Cattle ..	2,432	2,400	2,600	2,500
			Coolie Labour	9,611	9,300	9,300	9,500
			Miscellaneous Cultivation Expenses	2,076	2,000	2,000	2,000
			Other Miscellaneous Charges ..	3,542	3,400	4,400	4,100
			Total—f. A. 5.—Voted ..	19,866	19,400	20,800	20,600
f. A. 6. Other Charges.			Voted—				
			Petty Construction and Repairs	6,760	4,500	4,500	2,600
			Pay of Menials	2,957	3,000	3,000	2,900
			Other Contingencies	8,256	9,100	9,100	9,600
			Total—f. A. 6.—Voted ..	17,973	16,600	16,600	15,100
			Total—f. A. Research Institute ..	3,30,534	3,27,100	3,19,900	3,32,600
			Charged ..	*21,585*	*13,400*	*12,900*	*13,600*
			Voted ..	3,08,949	3,13,700	3,07,000	3,19,000

40. f.—AGRICULTURE—Agricultural Experiments and Research—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget, Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			f. B. Cotton Research.				
f. B. 1. Pay of Establishments.	43	31	Voted	45,783	35,700	32,600	15,700
			Herbaceum Scheme—Gazetted Assistant 1 (200—700); Fieldmen 2 (35—60) for three months till 31st May 1938, Pempheres and Physiological Scheme till 31st August 1938, Bio-Chemist 1 (200—700); Botanist 1 (200—700); Parasitologist 1 (200—700); Assistants 3 (85—120), 2 (75—105); Clerk 1 (55—70); Fieldmen 8 (30—48); Laboratory attender 1 (19—33); Peons 4 (12—17); Nadam Cotton Scheme Assistant 1 (75—105); Fieldman 1 (30—48) for six months; Mungari Cotton Breeding Scheme—Gazetted Assistant 1(200—500); Fieldmen 2 (30—48); Peon 1 (12—17).				
			Total—f. B. 1.—Voted ..	45,783	35,700	32,600	15,700
f. B. 2. Travelling Allowances.			Total—f. B. 2.—Voted ..	3,441	2,300	1,700	400
f. B. 3. Contingencies.			Total—f. B. 3.—Voted ..	7,019	4,500	4,400	1,800
			Total— . B. Cotton Research—Voted ..	56,243	42,500	38,700	17,900
			f. C. Potato Research.				
f. C. Expenses.			Voted— Pay of staff	5,356	5,700	5,700	1,700
	2	2	Superintendent 1 (250—750); Fieldman 1 (30—48).				
..			Allowances— Travelling allowances and other compensatory allowances.	104	100	100	
			Total—f. C. Potato Research—Voted ..	5,460	5,800	5,800	1,700
			f. D. Sugarcane Research.				
f. D. Expenses.			Voted	12,087	..	700	..
			Total—f. D. Sugarcane Research—Voted ..	12,087	..	700	..
			f. E. Sugarcane Stations.				
f. E. 1. Pay and Allowances of Establishments.	11	11	Voted— Farm Managers 1 (75—105) till 20th April 1938, 1 (120—170), 1 (75—105); Botany Assistants 1 (75—105) till 20th April 1938, 1 (85—120); Clerks 1 (35—60), 1 (30—55); Fieldmen 1 (30—48) till 20th April 1938, 2 (30—48); Peon 1 (12—17) ..	7,177	8,600	7,900	6,400
			Travelling allowances	1,469	1,500	1,400	1,400
			Total—f. E. 1.—Voted ..	8,646	10,100	9,300	7,800

40. f. AGRICULTURE—Agricultural Experiments and Research—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			f. E. Sugarcane Stations —*cont.*				
f. E. 2. Contingencies.			Voted—				
			Contingencies	1,029	2,000	1,500	600
			Purchase of dead stock and cost of land and buildings	1,978	8,200	8,200	900
			Working expenses	5,859	8,500	6,000	6,000
			Total—f. E. 2.—Voted ..	8,866	18,700	15,700	7,500
			Total—f. E.—Sugarcane Stations—Voted ..	17,512	28,800	25,000	15,300
			f. F. Dry Farming Scheme.				
f. F. 1. Pay and Allowances of Establishment.	11	11	Voted—				
			Superintendent 1 (250—750); Assistants 4 (75—105); Fieldmen 4 (30—48); Clerk 1 (30—55); Peon 1 (12—17)	9,593	10,100	9,100	11,100
			Travelling allowances	1,007	1,000	700	700
			Total—f. F. 1.—Voted ..	10,600	11,100	9,800	11,800
f. F. 2. Contingencies.			Voted—				
			Contingencies	434	300	400	400
			Scholarships	3,548	..	3,000	..
			Purchase of dead stock and buildings	5,035	6,400	5,000	2,500
			Total—f. F. 2.—Voted ..	9,017	6,700	8,400	2,900
			Total—f. F. Dry Farming Scheme—Voted ..	19,617	17,800	18,200	14,700
			f. G. Fruit Research Station.				
f. G. Expenses.	5	5	Voted—				
			Superintendent 1 (200—700); Farm Manager 1 (75—105); Clerk 1 (30—55); Fieldman 1 (30—48); Peon 1 (12—17)	4,714	5,300	4,700	5,200
			Travelling allowances	1,100	300	400	300
			Purchase of dead stock and cost of land and buildings	9,429	1,700	4,100	2,000
			Other charges	3,822	3,500	4,000	5,200
			Total—f. G.—Fruit Research Station—Voted.	19,065	10,800	13,200	12,700

40. f. AGRICULTURE—Agricultural Experiments and Research—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936-1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			f. H. Scheme of Research on Groundnut.				
f. H. Expenses.			Voted—				
			Pay of Officer and Establishment	625	6,000	6,000	6,100
	8	8	Superintendent 1 (200—700); Assistants 1 (85—120), 1 (75—105); Fieldmen 2 (30—48); Laboratory Attender 1 (19—29); Peons 2 (12—17).				
			Travelling Allowances ..	..	600	600	600
			Other Charges	567	4,900	3,100	7,300
			Total f. H. Scheme of Research on Groundnut —Voted	**1,192**	**11,500**	**9,700**	**14,000**
			f. J. Animal Nutrition.				
f. J. Expenses.			Voted—				
			Pay of Establishment	4,487	4,500	4,800	5,000
	7	7	Upper Subordinates 4 (75—105); Fieldmen 2 (30—48); Laboratory Attendant 1 (19—33)				
			Other charges	4,177	4,200	4,000	4,000
			Total—f. J.—Animal Nutrition—Voted.	**8,664**	**8,700**	**8,800**	**9,000**
			f. K. Chemistry on the Malting of Cholam.				
f. K. Expenses.			Voted—				
			Pay of Officer and Establishment.	2,628	2,600	1,400	300
	2	2	Assistant Agricultural Chemist 1 (200—700); Laboratory Attendant 1 (19—33)				
			Other charges	1,503	800	800	
			Total—f. K.—Chemistry on the Malting of Cholam—Voted ..	**4,131**	**3,400**	**2,200**	**300**
			f. L. Scheme of Research on sunnhemp.				
f. L. Expenses.			Voted	..	..	700	400
			Total—f. L. Scheme of research on sunnhemp —Voted	**..**	**..**	**700**	**400**

40. f. AGRICULTURE—AGRICULTURAL EXPERIMENTS AND RESEARCH—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			f. M. SCHEME OF RESEARCH ON COCONUTS				
f. M. EXPENSES.	..	8	VOTED— Pay of Officers and Establishments .. Superintendent 1 (190—25/2—560); Botanical assistants 2 (75—105); Chemical assistant 1 (75—105); Fieldmen 2 (30—48); Laboratory attendant 1 (19—33); Peon 1 (12—17)	..	..	..	6,100
			TRAVELLING ALLOWANCES	..	..	..	400
			OTHER CHARGES	..	..	..	2,700
			TOTAL—f. M. SCHEME OF RESEARCH ON COCONUTS—VOTED ..	..	..	..	9,200
			f. N. SHEEP BREEDING SCHEME.				
f. N. EXPENSES.			VOTED—	..	..	..	3,600
	..	1	Farm Manager 1 (75); Purchase of livestock and contingencies.				
			TOTAL—f. N. SHEEP BREEDING SCHEME—VOTED.	..	..	..	600
GRAND TOTAL—40. f. AGRICULTURAL EXPERIMENTS AND RESEARCH ..				4,74,505	4,56,400	4,42,900	4,31,400
			Charged ..	*21,585*	*13,400*	*12,900*	*13,600*
			VOTED ..	4,52,920	4,43,000	4,30,000	4,17,800

40. g. AGRICULTURE—BOTANICAL AND OTHER PUBLIC GARDENS.

Sub-heads of appropriation. (1)	1937–1938. (2)	1938–1939. (3)	Details. (4)	(5)	(6)	(7)	(8)
g. 1. PAY AND ALLOWANCES OF STAFF.			VOTED— PAY OF OFFICERS	2,892	2,400	2,400	2,800
	1	1	Curator (200—700).				
			PAY OF ESTABLISHMENTS ..	4,808	5,100	4,900	4,900
	2	2	Assistant Farm Managers 1 (110), 1 (45—75).				
	3	3	Clerks 2 (35—60); Storekeeper 1 (35—60).				
	3	3	Peons (12—18).				
			TRAVELLING AND OTHER ALLOWANCES—Other Compensatory—Local Allowances	1,510	1,500	1,900	1,500
			TOTAL—g. 1.—VOTED ..	9,210	9,000	9,200	9,200
g. 2. CONTINGENCIES.			VOTED— PETTY CONSTRUCTION AND REPAIRS	1,716	3,800	3,800	3,000
			CAPITAL OUTLAY ..	358	300	400	400
			WORKING EXPENSES ..	13,137	13,000	13,000	13,000
			OTHER CONTINGENCIES	¶ *594* 485	1,100	1,100	1,100
			TOTAL—g. 2.—VOTED ..	¶ *594* 15,696	18,200	18,300	17,500
GRAND TOTAL—40. g. BOTANICAL AND OTHER PUBLIC GARDENS—VOTED ..				¶ *594* 24,906	27,200	27,500	26,700

¶ Rates and Taxes.

40. h. AGRICULTURE—Scheme for the Improvement of Agricultural Marketing in India.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			h. A. Direction.	RS.	RS.	RS.	RS.
h. A. 1. Pay of Officers.	2	2	Voted— Temporary—Provincial Marketing Officer 1 (250—750); Assistant Marketing Officer 1 (200—700).	8,423	10,400	9,900	11,400
			Total—h. A. 1.—Voted ..	(a) 8,423	10,400	9,900	11,400
h. A. 2. Pay of Establishments.			Voted		1,600	1,900	2,100
	5	5	Clerks 1 (65—85), 1 (40—65) ..				
			Peons 2 (12—17), 1 (12)				
			Total—h. A. 2.—Voted ..	(b) ..	1,600	1,900	2,100
h. A. 3. Allowances.			Voted—				
			Travelling and other Compensatory Allowances	2,514	4,200	3,900	4,300
			Madras House Allowance 1 (50); 1 (34); Presidency Allowances 3 ($2\frac{1}{2}$).				
			Total—h. A. 3.—Voted ..	2,514	4,200	3,900	4,300
h. A. 4. Contingencies.			Voted—				
			Service Postage and Telegrams.	606	400	400	400
			Other Contingencies		600	500	400
			Total—h. A. 4.—Voted ..	606	1,000	900	800
			Total—h. A. Direction—Voted ..	11,543	17,200	16,600	18,600
			h. B. Marketing Scheme.				
h. B. Expenses.			Voted—				
			Pay of Officers and Establishments.	12,439	13,500	13,400	14,200
	11	11	Assistant Marketing Officers 3 (200—700); Special pay of Provincial Marketing Officer 1 (50); Typists 4 (30—55); Attender 1 (19—30); Peons 3 (12—17).				
			Allowances	6,052	5,000	5,800	5,700
			Contingencies	1,955	1,000	1,000	1,000
			Total—h. B.—Marketing Scheme—Voted ..	20,446	19,500	20,200	20,900
GRAND TOTAL—40. h. SCHEME FOR THE IMPROVEMENT OF AGRICULTURAL MARKETING IN INDIA—VOTED ..				31,989	36,700	36,800	39,500

(b) Is included in (a).

40. j. AGRICULTURE—SPECIAL RURAL UPLIFT SCHEMES.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			j. A. LIVESTOCK IMPROVEMENT SCHEME.				
j. A. LIVESTOCK IMPROVEMENT SCHEME.			CHARGED—				
			Pedigree Bulls	..	..	*400*	..
			VOTED—				
			Cattle improvement	..	60,500	3,300	1,200
			Pedigree rules	..	..	700	..
			Charged ..	..	..	*400*	..
			VOTED ..	..	60,500	4,000	1,200
			j. B. OTHER CHARGES.				
j. B. OTHER CHARGES.			VOTED—				
			Maintenance of Cattle	*	3,500	3,500	5,200
			Premia for maintenance of Breeding bulls	10,461	13,500	12,700	16,500
			TOTAL—j. B.—VOTED ..	10,461	17,000	16,200	21,700
GRAND TOTAL—40. j. SPECIAL RURAL UPLIFT SCHEMES				10,461	77,500	20,600	22,900
			Charged ..	..	..	*400*	..
			VOTED ..	10,461	77,500	20,200	22,900

40. k. AGRICULTURE—GRANTS-IN-AID AND CONTRIBUTIONS, ETC.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
k. A. GRANTS-IN-AID.			VOTED—				
			Grants-in-aid to the Agri-Horticultural Society (4,000); Municipal Council, Kodaikanal (Bryant Park) (1,000), Municipal Council, Ootacamund (2,500), Training of gardeners (1,200), Flower shows, Madras (500), Coonoor (200), Ootacamund (200)	8,661	9,600	9,500	9,600
			Grants to the Agricultural College Students' Club	300	300	300	300
			Grants to Agricultural Associations, Exhibition Committees, etc. ..	..	..	1,000	1,000
			TOTAL—k. A.—VOTED ..	8,961	9,900	10,800	10,900
k. B. CONTRIBUTIONS.			VOTED—				
			Contribution to the United Planters Association for development of planting industries	21,000	21,000	21,000	21,000
			Contributions to local bodies for purchase and maintenance of breeding bulls	..	8,200	7,000	3,500
			Contribution to the American Arcot Mission for poultry improvement.	..	1,000	1,000	1,000
			TOTAL—k. B.—VOTED ..	21,000	30,200	29,000	25,500
GRAND TOTAL—40. k. GRANTS-IN-AID AND CONTRIBUTIONS, ETC.—VOTED ..				29,961	40,100	39,800	36,400

* Included under "c. B.—Livestock Research Station."

DEMAND XIX—VETERINARY.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1938–1939.

DEMAND FOR GRANT (VOTED) .. .. Rs. 10,36,500

Total of sums Charged .. .. .. Rs. 54,100

41—VETERINARY.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1936–1937. Non-voted. (2)	Accounts, 1936–1937. Voted. (3)	Budget Estimate, 1937–1938. Charged. (4)	Budget Estimate, 1937–1938. Voted. (5)	Revised Estimate, 1937–1938. Charged. (6)	Revised Estimate, 1937–1938. Voted. (7)	Budget Estimate, 1938–1939. Charged. (8)	Budget Estimate, 1938–1939. Voted. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
41. a. DIRECTION—								
1. PAY OF OFFICERS.	*26,400*	..	*24,400*	..	*26,400*	..	*24,400*	..
2. PAY OF ESTABLISHMENTS.	..	19,909	..	20,000	..	20,000	..	20,300
3. ALLOWANCES ..	*4,079*	2,947	*3,600*	2,000	*4,400*	2,700	*3,600*	2,200
4. OTHER CHARGES.	..	11,551	..	12,000	..	13,200	..	13,200
TOTAL—41. a. ..	*30,479*	34,407	*28,000*	34,000	*30,800*	35,900	*28,000*	35,700
41. b. SUPERINTENDENCE—								
1. PAY OF OFFICERS.	..	54,955	..	54,400	..	54,400	..	51,400
2. PAY OF ESTABLISHMENTS.	..	26,956	..	27,700	..	27,400	..	28,100
3. ALLOWANCES ..	..	20,216	...	18,100	..	19,600	...	19,600
4. OTHER CHARGES.	*223*	12,084	..	12,200	..	13,000	..	13,200
Total—41. b. ..	*223*	1,14,211	..	1,12,400	..	1,14,400	..	1,12,300

41—VETERINARY—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
41. c. SUBORDINATE ESTABLISHMENT—	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
I. ORDINARY AREAS—								
1. PAY OF ESTABLISHMENTS.	..	1,59,476	..	1,79,200	..	1,82,300	..	1,96,300
2. ALLOWANCES ..	..	47,972	..	56,500	..	51,000	..	56,400
3. CONTINGENCIES ..	..	28,953	..	27,900	..	28,100	..	36,300
4. PURCHASE OF SERA INCLUDING FREIGHT.	..	83,940	..	96,000	..	89,000	..	12,600
II. PARTIALLY EXCLUDED AREAS—								
PAY OF ESTABLISHMENTS AND OTHER CHARGES ..	..	6,003	..	4,700	..	7,200	..	7,500
TOTAL—41. c. ..	..	3,26,344	..	3,64,300	..	3,57,600	..	3,09,100
41. d. HOSPITALS AND DISPENSARIES—								
I. ORDINARY AREAS—								
1. PAY OF ESTABLISHMENTS ..	..	1,77,574	..	1,83,300	..	1,81,300	..	1,89,700
2. OTHER CHARGES.	*858*	1,07,853	..	1,09,300	..	1,11,300	..	1,19,700
II. PARTIALLY EXCLUDED AREAS—								
PAY OF ESTABLISHMENTS AND OTHER CHARGES ..	..	4,951	..	5,000	..	5,100	..	5,000
TOTAL—41. d. ..	*858*	2,90,378	..	2,97,600	..	2,97,700	..	3,14,400
41. e. VETERINARY EDUCATION AND RESEARCH—								
e. A. VETERINARY COLLEGE—								
A. 1. PAY OF OFFICERS ..	*5,215*	42,445	*11,200*	46,900	*8,100*	46,400	*11,600*	48,000
A. 2. PAY OF ESTABLISHMENTS ..	..	32,600	..	35,000	..	32,700	..	32,600
A. 3. ALLOWANCES AND HONORARIA ..	*1,535*	5,618	*2,000*	6,000	*1,600*	5,600	*700*	5,800
A. 4. CONTINGENCIES ..	*7,502*	25,718	..	29,400	..	33,500	..	30,600
e. B. VETERINARY INVESTIGATION—PAY OF STAFF AND OTHER CHARGES.	..	12,659	..	10,900	..	11,000	..	11,200
TOTAL—41. e. ..	*14,252*	1,19,040	*13,200*	1,28,200	*9,700*	1,29,200	*12,300*	1,28,200

41.—VETERINARY—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
41. f. OTHER CHARGES—								
(SERUM INSTITUTE)								
1. PAY OF OFFICERS.	..	7,683	..	9,300	..	8,100	..	7,500
2. PAY OF ESTABLISHMENTS ..	..	15,784	..	17,500	..	17,000	..	20,800
3. OTHER CHARGES ..	*2,709*	68,466	..	85,700	..	95,100	..	1,02,000
TOTAL—41. f. ..	*2,709*	91,933	..	1,12,500	..	1,20,200	..	1,30,300
41. g. CHARGES IN ENGLAND—								
HIGH COMMISSIONER FOR INDIA—								
A. LEAVE SALARIES AND DEPUTATION PAY ..	*12,012*	..	*7,000*	2,600	..	3,600	*8,400*	2,400
B. STERLING OVERSEAS PAY ..	*3,760*	..	*5,400*	..	*4,400*	..	*5,400*	..
C. STORES FOR INDIA ..	..	433	..	12,000	..	1,200	..	4,600
D. OTHER CHARGES (RECRUITMENT EXPENSES) ..	*116*	535	..	..	..	..	..	..
TOTAL—41. g. ..	*15,888*	968	*12,400*	14,600	*4,400*	4,800	*13,800*	7,000
41. h. LOSS OR GAIN BY EXCHANGE—								
A. OTHER THAN ON STORES ..	..	— 2	..	..	..	..	..	..
B. STORES ..	..	— 2	..	..	..	..	..	..
TOTAL—41. h. ..	..	— 4	..	..	..	..	..	..
Deduct—Savings due to the revision of scales of pay in 1938	..	..	..	..	..	..	..	— 500
TOTAL—DEMAND XIX—VETERINARY (ALSO MAJOR HEAD 41) ..	*64,409*	9,77,277	*53,600*	10,63,600	*44,900*	10,59,800	*54,100*	10,36,500
	10,41,686		11,17,200		11,04,700		10,90,600	

41. a.—VETERINARY—DIRECTION.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
a. 1. PAY OF OFFICERS.			CHARGED	*26,400*	*24,400*	*26,400*	*24,400*
	1	*1*	*Director of Veterinary Services (1,700—2,200).*				
			TOTAL—a. 1.—*Charged* ..	*26,400*	*24,400*	*26,400*	*24,400*
a. 2. PAY OF ESTABLISHMENTS.			VOTED	19,909	20,000	20,000	20,300
	19	19	Personal Assistant 1 (200—250); Head Accountant 1 (125—150); Clerks 2 (85—125), 1 (65—85), 9 (40—65); Typists 1 (40—65), 1 (30—55), 1 (23—35); Office Veterinary Assistant 1 (60—120).				
			Temporary—Clerk 1 (30—55) ..				
	9	9	Attender 1 (23—35); Peons 6 (15—20), 2 (12—17).				
			Leave Allowances.				
			TOTAL—a. 2.—VOTED ..	19,909	20,000	20,000	20,300
a. 3. ALLOWANCES.			CHARGED—				
			TRAVELLING ALLOWANCES (including cost of passages)	*4,079*	*3,600*	*4,400*	*3,600*
			VOTED—				
			TRAVELLING AND OTHER COMPENSATORY ALLOWANCES	2,947	2,000	2,700	2,200
			Presidency Allowances 3 (6½), 2 (2½).				
			TOTAL—a. 3. *Charged* ..	*4,079*	*3,600*	*4,400*	*3,600*
			TOTAL—a. 3. VOTED ..	2,947	2,000	2,700	2,200
a. 4. OTHER CHARGES.			VOTED—				
			BOOKS AND PERIODICALS ..	1,534	1,500	1,600	1,600
			SERVICE POSTAGE AND TELEGRAMS.	1,902	2,000	1,700	1,800
			OTHER CONTINGENCIES	4,082	3,500	5,500	6,300
			APPARATUS AND MATERIALS ..	3,927	4,800	4,200	3,300
			Carried over ..	11,445	11,800	13,000	13,000

41. a.—VETERINARY—DIRECTION—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			Brought forward—VOTED ..	11,445	11,800	13,000	13,000
a. 4. OTHER CHARGES—*cont.*			VOTED—*cont.*				
			CUSTOMS DUTY	106	200	200	200
			TOTAL—a. A. 4.—VOTED ..	11,551	12,000	13,200	13,200
GRAND—TOTAL—41. a. DIRECTION ..				64,886	62,000	66,700	63,700
			Charged ..	*30,479*	*28,000*	*30,800*	*28,000*
			VOTED ..	34,407	34,000	35,900	35,700

41. b.—VETERINARY—SUPERINTENDENCE.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
b. 1. PAY OF OFFICERS.			VOTED	54,955	54,400	54,400	51,400
	12	12	District Veterinary Officers 10 (250—750), 2 (200—700).				
			Leave Allowances.				
			TOTAL—b. 1.—VOTED ..	54,955	54,400	54,400	51,400
b. 2. PAY OF ESTABLISHMENTS.			VOTED	26,956	27,700	27,400	28,100
	36	36	Clerks 3 (40—65), 30 (35—60), 3 (30—55); Personal pay 1 (4); Special pay 12 (5).				
	36	36	Peons 3 (15—20), 24 (12—18), 9 (12—17).				
			Leave Allowances.				
			TOTAL—b. 2.—VOTED ..	26,956	27,700	27,400	28,100
b. 3. ALLOWANCES.			VOTED—				
			Travelling and other Compensatory Allowances; Madras House Allowance 1 (32½)	20,216	18,100	19,600	19,600
			TOTAL—b. 3.—VOTED ..	20,216	18,100	19,600	19,600

41. b.—VETERINARY—Superintendence—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
b. 4. Other Charges.			Voted—				
			Rents	1,728	1,700	1,700	1,700
			Service Postage and Telegrams.	6,340	6,000	6,400	6,400
			Other Contingencies	*223 3,598	4,000	4,300	4,500
			Grants-in-aid (Horse breeding operations)	300	300	300	300
			Compensations (under the Glanders' and Farcy Act)	118	200	300	300
			Total—b. 4.—Voted ..	223 12,084	12,200	13,000	13,200
			GRAND TOTAL—41. b.—SUPERINTENDENCE—VOTED ..	223 1,14,211	1,12,400	1,14,400	1,12,300

41. c. VETERINARY—Subordinate Establishment.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			I. Ordinary Areas.				
c. I. 1. Pay of Establishments.			Voted	1,59,476	1,79,200	1,82,300	1,96,300
	121	89	Veterinary Assistants, 3 (125—5—175), 73 (60—120), 13 (55—100); Special pay 2 (36).				
	89	89	Peons 69 (12—18), 20 (12—17); Special pay 2 (2).				
			Temporary—				
	45	92	Veterinary Assistants 20 (60—120), 72 (55—100).				
	45	58	Peons 4 (12—18), 54 (12—17).				
			Total—c. I. 1.—Voted ..	1,59,476	1,79,200	1,82,300	1,96,300
c. I. 2. Allowances.			Voted	47,972	56,500	51,000	56,400
			Travelling Allowances; Other Compensatory—Local Allowances 2 (18), 1 (13–8–0), 3 (1–13–0), 2 (6½), 6 (6½) for nine months.				
			Total—c. I. 2.—Voted ..	47,972	56,500	51,000	56,400

* Rates and taxes.

41. c.—VETERINARY—SUBORDINATE ESTABLISHMENT—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			I. ORDINARY AREAS—*cont.*				
c. I. 3. CONTINGENCIES.			VOTED—				
			TOUR CHARGES	13,305	14,500	14,000	15,100
			SERVICE POSTAGE AND TELEGRAMS.	4,860	5,500	6,000	6,400
			OTHER CONTINGENCIES	10,788	7,900	8,100	14,800
			TOTAL—c. I. 3.—VOTED ..	28,953	27,900	28,100	36,300
c. I. 4. PURCHASE OF SERA INCLUDING FREIGHT.			TOTAL—c. I. 4.—VOTED ..	83,940	96,000	89,000	12,600
			TOTAL—c. I. ORDINARY AREAS—VOTED ..	3,20,341	3,59,600	3,50,400	3,01,600
			II. PARTIALLY EXCLUDED AREAS.				
c. II. PAY OF ESTABLISHMENTS AND OTHER CHARGES.			VOTED—				
			PAY OF ESTABLISHMENTS ..	3,950	3,300	5,100	5,400
	2	2	Veterinary Assistants 2 (60—120); Special pay 2 (36).				
	2	2	Peons 1 (12—18), 1 (12—17); Special pay 2 (2).				
			TEMPORARY—				
	..	1	Veterinary Assistant 1 (60—120); Special pay 1 (36).				
	..	1	Peon 1 (12—17); Special pay 1 (2).				
			TRAVELLING ALLOWANCES ..	1,414	900	1,300	1,300
			CONTINGENCIES	639	500	800	800
			TOTAL—c. II. PARTIALLY EXCLUDED AREAS—VOTED.	6,003	4,700	7,200	7,500
GRAND TOTAL—41. c.—SUBORDINATE ESTABLISHMENT—VOTED ..				3,26,344	3,64,300	3,57,600	3,09,100

41. d.—VETERINARY—HOSPITALS AND DISPENSARIES.

Sub-heads of appropriation. (1)	Strength. 1937-1938. (2)	Strength. 1938-1939. (3)	Details. (4)	Accounts, 1936-1937. (5)	Budget Estimate, 1937-1938. (6)	Revised Estimate, 1937-1938. (7)	Budget Estimate, 1938-1939. (8)
				RS.	RS.	RS.	RS.
			I. ORDINARY AREAS.				
d. I. 1. PAY OF ESTABLISHMENTS.			VOTED	1,77,574	1,83,300	1,81,300	1,89,700
	107	107	Veterinary Assistants 2 (150—200), 16 (125—175), 2 (110—150), 87 (60—120).				
	29	29	Compounders 3 (50), 20 (30—40), 6 (28—40).				
			Leave Allowances.				
			Temporary—				
	3	7	Veterinary Assistants 1 (125—175), 2 (60—120), 4 (55—100).				
	13	20	Compounders 5 (30—40), 14 (28—40); Attendant 1 (15).				
			TOTAL—d. I. 1.—VOTED ..	1,77,574	1,83,300	1,81,300	1,89,700
d. I. 2. OTHER CHARGES.			VOTED—				
			ALLOWANCES AND HONORARIA ..	5,283	6,000	5,000	5,400
			Travelling Allowances; Other Compensatory—Local Allowances 3 (18), 2 (9); Conveyance Allowance 1 (7) for 8 months.				
			PAY OF MENIALS	39,854	40,000	41,500	43,100
			RENTS	12,897	13,000	13,000	14,400
			PETTY CONSTRUCTION AND REPAIRS.	6,487	6,500	7,500	8,100
			OFFICE EXPENSES	7,806	7,700	8,000	8,000
			SERVICE POSTAGE AND TELEGRAMS.	4,443	4,500	4,500	4,600
			OTHER CONTINGENCIES	* 858 3,547	4,600	4,800	6,300
			MEDICINE AND OTHER HOSPITAL NECESSARIES	27,536	27,000	27,000	29,800
			TOTAL—d. I. 2.—VOTED ..	858 1,07,853	1,09,300	1,11,300	1,19,700
			TOTAL—d. I.—ORDINARY AREAS—VOTED ..	858 2,85,427	2,92,600	2,92,600	3,09,400
			II. PARTIALLY EXCLUDED AREAS.				
d. II. PAY OF ESTABLISHMENTS AND OTHER CHARGES.			VOTED—				
			PAY AND TRAVELLING ALLOWANCES OF ESTABLISHMENTS	3,607	3,600	3,600	3,600
	2	2	Veterinary Assistants 2 (60—120); Special pay 2 (36).				
			OTHER CHARGES	1,344	1,400	1,500	1,400
			TOTAL—d. II.—PARTIALLY EXCLUDED AREAS—VOTED.	4,951	5,000	5,100	5,000
GRAND TOTAL—41. d.—HOSPITALS AND DISPENSARIES—VOTED ..				858 2,90,378	2,97,600	2,97,700	3,14,400

* Rates and taxes.

41. e.—VETERINARY—VETERINARY EDUCATION AND RESEARCH.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			A. VETERINARY COLLEGE.				
e. A. 1. PAY OF OFFICERS.			CHARGED	*5,215*	*11,200*	*8,100*	*11,600*
	1	*1*	*Principal 1 (1,250—1,500); Special pay 1 (100).*				
			VOTED	42,445	46,900	46,400	48,000
	7	7	Resident Veterinary Officer and Personal Assistant to the Principal and Lecturer in Hygiene 1 (250—750); Special pay 1 (50); Lecturers, M.V.S., 5 (250—750).				
			Leave Allowances.				
			Temporary—Lecturer in Pathology and Bacteriology 1 (800—900); Overseas pay 1 (200)				
			TOTAL—e. A. 1. *Charged* ..	*5,215*	*11,200*	*8,100*	*11,600*
			TOTAL—e. A. 1. VOTED ..	42,445	46,900	46,400	48,000
e. A. 2. PAY OF ESTABLISHMENTS.			VOTED	32,600	35,000	32,700	32,600
	11	11	Assistant Lecturers 3 (125—175), 1 (60—120), 1 (55—100); Laboratory Assistants, 4 (60—120); Personal pay 3 (50), 1 (25); Special pay 1 (20); Glanders and Farcy Act Inspector 1 (125—175); House Surgeon 1 (60—120).				
	5	5	Head Clerk 1 (65—85); Accountant 1 (40—65); Special pay 1 (10); Clerks 2 (40—65), 1 (30—55).				
	3	3	Artist and Photographer 1 (85—125); Mechanic 1 (35—1—40); Compounder 1 (33—40).				
	14	14	Laboratory Attendants 2 (23—35), 1 (19—30); Laboratory Peon 1 (15—20), 1 (12—17); Attenders 2 (23—35); Peons 3 (15—20), 3 (12—17); Stable Jamadar 1 (15—20); Personal pay 1 (2).				
			Leave Allowances.				
	7	7	Temporary—Assistant Lecturers 2 (100—150); Veterinary Assistants 1 (60—120), 1 (55—100); Clerks 2 (30—55); Physical Instructor 1 (30—55).				
			TOTAL—e. A. 2.—VOTED ..	32,600	35,000	32,700	32,600

41. e.—VETERINARY—Veterinary Education and Research—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate. 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			A. Veterinary College—*cont.*				
e. A. 3. Allowances and Honoraria.			Charged—				
			Travelling and other compensatory allowances (including cost of passages)	*1,535*	*2,000*	*1,600*	*700*
			House-rent 1 (50)				
			Voted—				
			Travelling and other Compensatory Allowances (including cost of passages)	4,328	4,600	4,200	4,400
			Madras House Allowance 2 (45), 1 (35), 1 (25), 1 (24½), 1 (17½).				
			Presidency Allowances 12 (6½), 4 (2½); Personal Compensatory Allowance 1 (4); Conveyance Allowance 1 (20).				
			Honoraria	1,290	1,400	1,400	1,400
			Total—e. A. 3. *Charged* ..	*1,535*	*2,000*	*1,600*	*700*
			Total—e. A. 3. Voted ..	5,618	6,000	5,600	5,800
e. A. 4. Contingencies.			Voted—				
			Rates and Taxes	*7,502*	7,100	7,700	7,400
			Pay of Menials	2,509	2,500	2,600	2,600
			Electric Current and Telephone Charges	1,838	1,600	2,000	1,900
			Customs Duty	..	1,800	1,600	600
			Office Expenses and Cleaning Charges	2,010	2,000	3,800	2,100
			Scholarships	1,542	1,900	1,700	2,000
			Apparatus and Materials ..	10,039	4,000	5,400	5,300
			Feed and Upkeep of Sick Animals	2,835	2,600	2,800	2,800
			Maintenance of Shoeing Forge.	1,641	1,700	1,700	1,700
			Researches—Books and Periodicals and Compensations for animals destroyed under the Glanders and Farcy Act.	716	1,400	1,300	1,400
			Other Contingencies	2,588	2,800	2,900	2,800
			Total—e. A. 4.—Voted ..	*7,502* 25,718	29,400	33,500	30,600
			Total—41. e. A.–Veterinary College ..	1,20,633	1,30,500	1,27,900	1,29,300
			Charged ..	*14,252*	*13,200*	*9,700*	*12,300*
			Voted ..	1,06,381	1,17,300	1,18,200	1,17,000

41. e.—VETERINARY—VETERINARY EDUCATION AND RESEARCH—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			e. B. VETERINARY INVESTIGATION.				
e. B. PAY OF STAFF AND OTHER CHARGES.			VOTED—				
	1	1	Veterinary Investigation Officer 1 (250—750)	6,107	3,900	4,200	4,400
	3	3	Veterinary Assistant Surgeon 1 (60—120); Clerk 1 (40—65); Peon 1 (15—20)	1,891	2,100	2,100	2,100
			TRAVELLING AND OTHER COMPENSATORY ALLOWANCES	3,517	3,100	3,300	3,100
			Madras House Allowances 1 (35); Presidency Allowances 1 ($6\frac{1}{2}$).				
			OTHER CONTINGENCIES	648	700	600	700
			Apparatus and materials ..	496	1,000	500	500
			Customs duty	..	100	100	..
			Rents	..	..	200	400
			TOTAL—e. B. VETERINARY INVESTIGATION—VOTED ..	12,659	10,900	11,000	11,200
GRAND TOTAL—41. e.—VETERINARY EDUCATION AND RESEARCH ..				1,33,292	1,41,400	1,38,900	1,40,500
			Charged ..	*14,252*	*13,200*	*9,700*	*12,300*
			VOTED ..	1,19,040	1,28,200	1,29,200	1,28,200

41. f.—VETERINARY—OTHER CHARGES.

Sub-heads of appropriation. (1)	Strength 1937–1938. (2)	Strength 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			SERUM INSTITUTE.				
f. 1. PAY OF OFFICERS.			VOTED	7,683	9,300	8,100	7,500
	1	1	Superintendent (250—750); Special pay (50).				
			TOTAL—f. 1.—VOTED ..	7,683	9,300	8,100	7,500
f. 2. PAY OF ESTABLISHMENTS.			VOTED	15,784	17,500	17,000	20,800
	16	16	Veterinary Assistants 8 (60—120), 3 (55—100); Clerks 1 (65—85), 1 (40—65); Typist 1 (40—65); Store-keeper 1 (40—65); Accountant 1 (55—70).				
	19	19	Attenders 15 (19—30), Carpenter 1 (22—32); Peons 2 (15—20), 1 (12—17).				
			Temporary—				
	..	3	Veterinary Assistants 3 (55—100).				
	..	5	Attenders 5 (19—30)				
	..	4	Attender 1 (19), Peon 1 (12), Gate-keeper 1 (12), Carpenter 1 (22). Leave Allowances.				
			TOTAL—f. 2.—VOTED ..	15,784	17,500	17,000	20,800
f. 3. OTHER CHARGES.			VOTED—				
			TRAVELLING AND OTHER COMPENSATORY ALLOWANCES	1,013	1,200	1,500	1,700
			Local Allowances 12 (6½), 18 (2½).				
			ELECTRIC CURRENT AND TELEPHONE CHARGES	2,351	2,300	2,200	2,200
			PAY OF MENIALS	5,865	7,000	7,000	9,400
			SERVICE POSTAGE AND TELEGRAMS.	1,571	1,500	1,900	1,900
			OTHER CONTINGENCIES	* *2,709* 9,258	12,000	15,300	14,900
			LIVESTOCK	26,399	27,700	31,200	35,000
			MAINTENANCE CHARGES	19,047	23,100	23,800	30,000
			APPARATUS AND MATERIALS ..	2,962	10,600	12,200	6,600
			CUSTOMS DUTY	..	300	..	300
			TOTAL—f. 3.—VOTED ..	*2,709* 68,466	85,700	95,100	1,02,000
GRAND TOTAL—41. f.—OTHER CHARGES—VOTED ..				*2,709* 91,933	1,12,500	1,20,200	1,30,300

* Rates and taxes.

DEMAND XX—CO-OPERATIVE CREDIT.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1938–1939.

DEMAND FOR GRANT (VOTED) .. .. Rs. 14,19,300

Total of sums Charged .. .. *Rs. 40,800*

42. CO-OPERATIVE CREDIT.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
42. a. DIRECTION—								
a. 1. PAY OF OFFICERS.	*28,009*	25,702	*58,500*	18,300	*46,400*	14,900	*32,400*	16,600
a. 2. PAY OF ESTABLISHMENTS ..	..	26,818	..	29,100	..	28,300	..	27,200
a. 3. OTHER CHARGES ..	*4,538*	23,386	*7,000*	19,300	*5,000*	22,100	*3,600*	22,300
a. 4. CHARGES RECOVERABLE FROM GOVERNMENTS, DEPARTMENTS, ETC. ..	..	— 4,500	..	— 5,000	..	— 3,000	..	..
TOTAL—42. a. ..	*32,547*	71,406	*65,500*	61,700	*51,400*	62,300	*36,000*	66,100

42. CO-OPERATIVE CREDIT—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1936–1937. Non-voted. (2)	Accounts, 1936–1937. Voted. (3)	Budget Estimate, 1937–1938. Charged. (4)	Budget Estimate, 1937–1938. Voted. (5)	Revised Estimate, 1937–1938. Charged. (6)	Revised Estimate, 1937–1938. Voted. (7)	Budget Estimate, 1938–1939. Charged. (8)	Budget Estimate, 1938–1939. Voted. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
42. b. SUPERINTENDENCE—								
1. PAY OF OFFICERS.	..	81,858	..	96,700	..	96,700	..	1,00,500
2. PAY OF ESTABLISHMENTS ..	..	7,27,227	..	7,68,800	..	7,39,500	..	7,81,000
3. ALLOWANCES ..	..	2,28,684	..	2,45,000	..	2,45,500	..	2,49,100
4. CONTINGENCIES ..	*323*	60,636	..	66,700	..	71,400	..	72,000
5. GRANTS FOR CO-OPERATIVE TRAINING AND EDUCATION	..	4,160	..	54,400	..	50,800	..	58,500
Add—**Lump-sum provision for Establishments for Agricultural Credit Institutions** ..	..	..	..	..	..	..	..	20,000
TOTAL—42. b. ..	*323*	11,02,565	..	12,31,600	..	12,03,900	..	12,81,100
42. c. GRANTS-IN-AID—								
1. GRANTS FROM SUGAR EXCISE DUTY ..	..	..	..	57,700	..	21,400	..	35,100
2. OTHER GRANTS ..	..	7,329	..	10,500	..	11,000	..	38,000
TOTAL—42. c. ..	..	7,329	..	68,200	..	32,400	..	73,100
42. d. CHARGES IN ENGLAND— HIGH COMMISSIONER FOR INDIA—								
STERLING OVERSEAS PAY ..	*4,271*	..	*6,600*	..	*4,800*	..	*4,800*	..
TOTAL—42. d. ..	*4,271*		*6,600*	..	*4,800*	..	*4,800*	..
Deduct—**Savings due to the revision of scales of pay in 1938**	..	..	..	..	..	..	..	—1,000
TOTAL—DEMAND XX—CO-OPERATIVE CREDIT (ALSO MAJOR HEAD 42).	*37,141*	11,81,300	*72,100*	13,61,500	*56,200*	12,98,600	*40,800*	14,19,300
	12,18,441		14,33,600		13,54,800		14,60,100	

42. a. CO-OPERATIVE CREDIT—DIRECTION.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
a. 1. PAY OF OFFICERS.			CHARGED	*28,009*	*58,500*	*46,400*	*32,400*
	2	*1*	*Registrar (2,500), Special Pay (200).*				
			VOTED	25,702	18,300	14,900	16,600
	2	2	Joint Registrar 1 (700—1,000); Personal Assistant to the Registrar 1 (300—750)				
			TOTAL—a. 1. *Charged* ..	*28,009*	*58,500*	*46,400*	*32,400*
			TOTAL—a. 1. VOTED ..	25,702	18,300	14,900	16,600
a. 2. PAY OF ESTABLISHMENTS.			VOTED	26,818	29,100	28,300	27,200
	22	22	Sub-Deputy Registrar, Manager 1 (100–125); Inspectors 1 (80–100), 6 (75—90), 5 (40—80), 5 (35–75); Clerks 2 (40—65), 2 (30—55) ..				
	14	14	Attender 1 (23—35); Peons 11 (15—20), 2 (12—17) ..				
			Leave Allowances				
	17	14	Temporary Sub-Deputy Registrar 1 (100—125); Accountant 1 (40—175); Inspector-Clerks 3 (40—80), 2 (35—75); Clerks 2 (30—55), 3 (30) for 2 months; Peons 2 (12—17) for full year; Special pay—Typewriting 1 (10)				
			TOTAL—a. 2.—VOTED ..	26,818	29,100	28,300	27,200
a. 3. OTHER CHARGES.			CHARGED— *Allowances— TRAVELLING ALLOWANCES (including cost of passages) Other Compensatory—Madras House Allowance*	*4,538*	*7,000*	*5,000*	*3,600*
			VOTED— TRAVELLING ALLOWANCES ..	10,686	6,600	7,500	7,400
			OTHER COMPENSATORY .. .. Madras House Allowance 1 (40), 9 (15); Presidency Allowance 19 ($6\frac{1}{2}$) for full year, 4 ($2\frac{1}{2}$), 3 ($6\frac{1}{2}$) for 2 months; Hill Allowances for 3 months, 1 (27-3/16), 2 ($7\frac{1}{2}$)	3,165	3,800	4,100	3,700
			ELECTRIC CURRENT AND TELEPHONE CHARGES	1,345	1,200	1,200	1,200
			BOOKS AND PERIODICALS ..	2,481	2,000	2,000	2,200
			SERVICE POSTAGE AND TELEGRAMS. OTHER CONTINGENCIES .. .. }	5,709	5,700	7,300	7,800
			TOTAL—a. 3. *Charged* ..	*4,538*	*7,000*	*5,000*	*3,600*
			TOTAL—a. 3. VOTED ..	23,386	19,300	22,100	22,300
a. 4. CHARGES RECOVERABLE FROM GOVERNMENTS, DEPARTMENTS, ETC.			VOTED— Recovery of contribution from the Orissa Government towards the cost of higher supervision ..	— 4,500	— 5,000	— 3,000	..
			TOTAL—a. 4.—VOTED	— 4,500	— 5,000	— 3,000	..
GRAND TOTAL—42. a.—DIRECTION ..				1,03,953	1,27,200	1,13,700	1,02,100
			Charged ..	*32,547*	*65,500*	*51,400*	*36,000*
			VOTED ..	71,406	61,700	62,300	66,100

42. b.—CO-OPERATIVE CREDIT—SUPERINTENDENCE.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
b. 1. PAY OF OFFICERS.			VOTED	81,858	96,700	96,700	1,00,500
	23	23	Deputy Registrars 9 (300—750); 9 (200—700); Temporary 2 (200—700), 1 (200); Deputy Collector 1 (300-850); Probationary Deputy Registrar 1 (125) for 4 months				
			Leave Allowances				
			TOTAL—b. 1.—VOTED ..	81,858	96,700	96,700	1,00,500
b. 2. PAY OF ESTABLISHMENTS.			VOTED—				
			PERMANENT	3,84,317	3,93,000	3,65,700	3,77,100
	24	24	Sub-Deputy Registrars 15 (150—250), 2 (100—150), 5 (100—125), 2 (125—175) ..				
	325	325	Inspectors 25 (80—100), 300 (40—80)				
	80	80	Clerks 4 (40—65), 58 (35—60), 18 (30—55)				
	80	80	Peons 3 (15—20), 69 (12—18), 8 (12—17)				
			Leave allowances				
			TEMPORARY	3,42,910	3,75,800	3,73,800	4,03,900
	470	486	Sub-Deputy Registrars 13 (100—5/2—125), 21 (100), 12 (100) for 3 months ..				
			Auditors 4 (75—90), 9 (35—75); Inspectors 26 (75—90), 10 (75), 375 (35—75), 15 (35), 1 (35) for 6 months				
	3	3	Principal 1 (100—150); Lecturer 1 (55—70), 1 (70—100) ..				
	74	74	Clerks 25 (30—55), 1 (30), 48 (30) for 3 months				
	227	227	Peons 190 (12—17), 35 (12), 2 (10—15)				
			TOTAL—b. 2.—VOTED ..	7,27,227	7,68,800	7,39,500	7,81,000
b. 3. ALLOWANCES AND HONORARIA.			VOTED—				
			TRAVELLING ALLOWANCES ..	1,55,259	1,65,700	1,67,500	1,70,600
			FIXED TRAVELLING ALLOWANCES 6 (93¾), 12 (81¼), 5 (44½), 248 (18), 2 (24)	65,167	69,100	69,600	69,600
			OTHER COMPENSATORY	6,480	8,400	6,700	7,200
			Madras House Allowances 1 (50), 1 (39), 1 (25), 1 (20), 9 (15) for full year; Local Allowances—4 (13½), 24 (6½), 4 (1-13-0); Conveyance Allowance—1 (20), 18 (4), 7 (2½), 3 (6½) for 3 months				
			REMUNERATION TO COPYISTS ..	1,778	1,800	1,700	1,700
			TOTAL—b. 3.—VOTED ..	2,28,684	2,45,000	2,45,500	2,49,100

42. b. CO-OPERATIVE CREDIT—Superintendence—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
b. 4. Contingencies.			Voted—	RS.	RS.	RS.	RS.
			Rents	10,091	12,500	13,300	14,000
			Service Postage and Telegrams.	34,546	34,800	39,600	39,900
			Other Contingencies	323 15,999	19,400	18,500	18,100
			Total—b. 4.—Voted ..	323 60,636	66,700	71,400	72,000
b. 5. Grants for Co-operative Training and Education.			Expenditure on Co-operative Training and Education from the grants made by the Central Government	4,160	54,400	50,800	58,500
			Total—b. 5.—Voted ..	4,160	54,400	50,800	58,500
Grand Total—42. b.—Superintendence—Voted ..				323 11,02,565	12,31,600	12,03,900	12,61,100

42. c. CO-OPERATIVE CREDIT—Grants-in-aid.

Sub-heads of appropriation. (1)	(2)	(3)	Details. (4)	(5)	(6)	(7)	(8)
c. 1. Grants from Sugar Excise Duty.			Voted—				
			Subsidy to Sugarcane Growers' Societies	..	57,700	21,400	35,100
			Total—c. 1.—Voted ..	..	57,700	21,400	35,100
c. 2. Other Grants.			Voted—				
			Recurring	7,329	10,500	11,000	38,000
			Clerical assistance to Depressed classes (3,000); Subsidy to Provincial Co-operative Union (2,700); Provincial Marketing Society (2,800); Subsidy to Co-operative Societies towards stamp duty on sale certificates issued in their favour (2,000); Subsidies to smaller loan and sale societies to meet the cost of staff employed by them (26,500); Subsidies to members of depressed classes in Co-operative Societies for payment, registration fees and for encumbrance certificates (1,000)				
			Total—c. 2.—Voted ..	7,329	10,500	11,000	38,000
Grand Total—42. c. Grants-in-aid—Voted ..				7,329	68,200	32,400	73,100

DEMAND XXI—INDUSTRIES.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1938–1939.

DEMAND FOR GRANT (VOTED) .. .. Rs. 19,41,200

Total of sums Charged .. .. *Rs. 1,86,100*

43—INDUSTRIES—INDUSTRIES EXCLUDING FISHERIES.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
43. a. INDUSTRIES—								
a. A. DIRECTION—								
1. PAY OF OFFICERS ..	*28,670*	30,488	*33,300*	21,700	*31,200*	21,500	*33,600*	14,300
2. PAY OF ESTABLISHMENTS ..	..	39,484	..	44,400	..	43,600	..	47,300
3. ALLOWANCES AND HONORARIA ..	*3,943*	6,614	*2,900*	6,100	*3,400*	7,200	*4,000*	6,100
4. OTHER CHARGES.	..	6,719	..	9,000	..	19,600	..	19,400
a. B. DISTRICT ENGINEERING—								
1. PAY OF OFFICERS ..	..	16,776	..	16,700	..	19,000	..	17,000
2. PAY OF ESTABLISHMENTS ..	..	1,50,042	..	1,49,000	..	1,46,300	..	1,49,300
3. ALLOWANCES AND HONORARIA ..	..	31,778	..	30,200	..	29,800	..	29,800
4. PUMPING AND BORING ..	..	97,483	..	1,05,700	..	1,07,000	..	1,07,000
5. OTHER CHARGES.	*341*	9,603	..	10,100	..	10,200	..	10,200
a. C. INDUSTRIAL SCHOLARSHIPS.	..	24,929	..	22,900	..	22,900	..	20,200
a. D. INDUSTRIAL SCHOOLS—								
1. PAY OF ESTABLISHMENTS ..		28,102	..	30,200		30,900		33,300
2. SCHOLARSHIPS AND STIPENDS.		7,274	..	8,300		6,500		8,100
3. OTHER CHARGES.		43,543	..	48,300		56,600		55,500
Carried over ..	*32,954*	4,92,835	*36,200*	5,02,600	*34,600*	5,21,100	*37,600*	5,17,500

43—INDUSTRIES—Industries Excluding Fisheries—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
43. a. INDUSTRIES—*cont.*								
Brought forward ..	*32,954*	4,92,835	*36,200*	5,02,600	*34,600*	5,21,100	*37,600*	5,17,500
a. E. School of Technology—								
1. Pay of Officers ..		8,880	..	16,800		13,300		9,500
2. Pay of Establishments ..		35,992	..	37,000		36,000		37,600
3. Other Charges.	*5,660*	31,928	..	34,100		35,200		34,500
a. F. Leather Trades Institute ..	*640*	13,643	..	16,500		18,200		19,600
a. G. School of Arts—								
1. Pay of Officers and Establishments ..		30,185	..	32,100		30,300		31,900
2. Other Charges.	*1,481*	13,991	..	15,200		15,400		19,700
a. H. Textile Institute—								
1. Pay of Officers and Establishments ..	*11,121*	16,650	*11,400*	18,000	*11,400*	17,000	*11,700*	17,600
2. Other Charges.	*2,962*	15,848	*1,000*	17,000	*1,600*	19,200	*1,300*	15,700
a. J. Sericulture ..	*117*	28,496	..	34,500	..	35,500	..	37,200
a. K. Kerala Soap Institute—								
1. Pay of Officers and Establishments ..	..	23,684	..	24,300	..	25,300	..	24,500
2. Other Charges.	*886*	1,26,145	..	1,40,900	..	1,43,100	..	1,41,500
3. Interest on Capital Outlay.	*11,758*	..	*11,200*	..	*10,200*	..	*8,800*	..
4. Instruction, Experiments and Miscellaneous ..	..	17,156	..	16,100	..	16,100	..	17,500
Carried over ..	*67,579*	8,55,433	*59,800*	9,05,100	*57,800*	9,25,700	*59,400*	9,24,300

43—INDUSTRIES—Industries Excluding Fisheries—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and Sub-heads of appropriation.	Accounts, 1936-1937.		Budget Estimate, 1937-1938.		Revised Estimate, 1937-1938.		Budget Estimate, 1938-1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
43. a. INDUSTRIES—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Brought forward ..	*67,579*	8,55,433	*59,800*	9,05,100	*57,800*	9,25,700	*59,400*	9,24,300
a. L. Industrial Engineering Workshop—								
1. Pay of Officers and Establishments ..	..	9,207	..	9,200	..	8,000	..	7,700
2. Other Charges ..	*8*	47,137	..	51,000	..	53,900	..	57,700
3. Interest on Capital Outlay	*6,079*	..	*5,600*	..	*5,700*	..	*5,500*	..
a. M. Miscellaneous Experiments—								
1. Coir retting ..	..	979	..	2,300	..	2,300	..	2,300
2. Leather goods Manufacture ..	..	559	..	2,800	..	2,600	..	2,800
3. Casting and Metal Working ..	..	1,336	..	2,900	..	2,800	..	2,900
4. Pottery	..	..	..	4,000	..	3,400	..	..
5. Woollen Industry.	..	..	..	21,700	..	21,100	..	17,300
Total—43. a. ..	*73,666*	9,14,651	*65,400*	9,99,000	*63,500*	10,19,800	*64,900*	10,15,000
43. b. CINCHONA PLANTATIONS—								
b. A. Direction—								
1. Pay of Officers and Establishments ..	*20,141*	7,779	*15,000*	9,500	*15,000*	8,500	*15,000*	9,200
2. Other Charges.	*1,351*	14,161	*1,200*	15,600	*2,600*	15,600	*1,600*	15,600
b. B. Quinine Factory—								
1. Pay of Officers and Establishments ..	*15,000*	5,381	..	10,500	..	9,800	..	7,800
2. Purchase of Cinchona Bark and Quinine ..	..	1,18,471	..	2,00,000	..	2,41,000	..	2,40,000
3. Other Charges.	*807*	62,634	..	71,900	..	68,000	..	68,000
Carried over ..	*37,299*	2,08,426	*16,200*	3,07,500	*17,600*	3,42,900	*16,600*	3,40,600

43—INDUSTRIES—Industries excluding Fisheries—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and Sub-heads of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
43. b. CINCHONA PLANTATIONS—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Brought forward ..	*37,299*	2,08,426	*16,200*	3,07,500	*17,600*	3,42,900	*16,600*	3,40,600
b. C. Dodabetta and Naduvattam Plantations—								
1. Pay of Officers and Establishments ..	..	12,617	..	13,700	..	13,100	..	15,000
2. Other Charges.	*220*	86,403	..	88,900	..	90,500	..	96,000
b. D. Anamalais Plantation—								
1. Pay of Officers and Establishments ..	..	10,470	..	10,900	..	10,600	..	11,700
2. Other Charges.	..	13,618	..	28,000	..	30,500	..	30,100
b. E. Interest on Capital Outlay ..	*85,343*	..	*87,700*	..	*86,100*	..	*87,400*	..
Total—43. b. (Gross) ..	*1,22,862*	3,31,534	*1,03,900*	4,49,000	*1,03,700*	4,87,600	*1,04,000*	4,93,400
Deduct—Capital Outlay on Industrial Development—Cinchona Plantations (See Major Head 72)	*—9,100*	..	..	—17,100	..	—17,100	..	—21,800
Total—43. b. (Net) ..	*1,13,762*	3,31,534	*1,03,900*	4,31,900	*1,03,700*	4,70,500	*1,04,000*	4,71,600
43. c. GRANTS-IN-AID—								
c. A. Grants-in-aid to Industrial Schools—								
1. Maintenance ..	..	87,675	..	88,800	..	88,800	..	93,800
2. Buildings ..	..	13,115	..	17,000	..	17,000	..	15,100
3. Equipment ..	..	19,212	..	10,000	..	10,000	..	13,600
4. Other Grants..	..	14,532	..	14,400	..	14,200	..	11,400
c. B. Grants for Hand-loom Industry ..	..	74,260	..	1,03,100	..	1,23,900	..	72,400
c. C. Grants for Sericultural Industry—								
1. Pay of Establishments ..	..	8,926	..	9,500	..	9,500	..	9,900
2. Allowances ..	..	220	..	500		400	..	500
3. Other Charges ..	..	3,991	..	4,700	..	5,800	..	6,500
c. D. Grants for the Hand Spinning movement.	..	..	..	2,00,000	..	1,85,300	..	2,00,000
Total—43. c. ..	..	2,21,931	..	4,48,000	..	4,54,900	..	4,23,200

43—INDUSTRIES—Industries Excluding Fisheries—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

Minor Heads and Sub-heads of appropriation. (1)	Accounts, 1936–1937. Non-voted. (2)	Accounts, 1936–1937. Voted. (3)	Budget Estimate, 1937–1938. Charged. (4)	Budget Estimate, 1937–1938. Voted. (5)	Revised Estimate, 1937–1938. Charged. (6)	Revised Estimate, 1937–1938. Voted. (7)	Budget Estimate, 1938–1939. Charged. (8)	Budget Estimate, 1938–1939. Voted. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
43. e. CHARGES IN ENGLAND—								
High Commissioner for India—								
A. Leave Salaries and deputation pay—								
Industries ..	*4,668*	..	*600*	..	*1,800*	..	..	..
Cinchona ..	..	..	*20,600*	..	*15,400*	..	*12,400*	..
B. Sterling Overseas pay—								
Cinchona ..	*9,600*	..	*4,800*	..	*4,800*	..	*4,800*	..
C. Stores for India—								
Industries ..	..	3,465	..	17,400	..	22,800	..	12,600
Cinchona ..	..	8,706	..	23,400	..	12,600	..	6,300
D. Other charges (Government Scholars—Allowances and fees) ..	..	18,110	..	12,200	..	16,400	..	12,800
Total—43. e. ..	*14,268*	30,281	*26,000*	53,000	*22,000*	51,800	*17,200*	31,700
43. f. LOSS OR GAIN BY EXCHANGE—								
A. Other than on Stores ..	— *81*	— 101	..	..	— *100*	— 100	..	..
B. Stores ..	..	— 69	..	..	..	— 200	..	..
Total—43. f. ..	— *81*	— 170	..	..	— *100*	— 300	..	..
Deduct—Savings due to the revision of scales of pay in 1938	..	..	..	..	..	..	..	— 300
TOTAL—DEMAND XXI—INDUSTRIES.	*2,01,615*	14,98,227	*1,95,300*	19,31,900	*1,89,100*	19,96,700	*1,86,100*	19,41,200
	16,99,842		21,27,200		21,85,800		21,27,300	
Add—								
Demand XXII—Fisheries ..	*2,978*	5,83,902	*7,900*	6,10,000	*7,400*	5,74,600	..	5,90,100
TOTAL—MAJOR HEAD 43..	*2,04,593*	20,82,129	*2,03,200*	25,41,900	*1,96,500*	25,71,300	*1,86,100*	25,31,300
	22,86,722		27,45,100		27,67,800		27,17,400	

43. a.—INDUSTRIES—INDUSTRIES.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			a. A. DIRECTION.	RS.	RS.	RS.	RS.
a. A. 1. PAY OF OFFICERS.			CHARGED	*28,670*	*33,300*	*31,200*	*33,600*
	1	*1*	*Director of Industries 1 (1,500), Personal Pay (100—75/2—250).*				
	1	*1*	*Inspector of Industrial Schools (600—50—1,200).*				
			Leave Allowances.				
			VOTED	30,488	21,700	21,500	14,300
	3 [3]	2 [3]	Industrial Engineer 1 (750—1,200); Statistical Officer 1 (250—50/2—700).				
			Leave Allowances.				
			TOTAL—a. A. 1. *Charged*	*28,670*	*33,300*	*31,200*	*33,600*
			TOTAL—a. A. 1. VOTED ..	30,488	21,700	21,500	14,300
a. A. 2. PAY OF ESTABLISHMENTS.			VOTED	39,484	44,400	43,600	47,300
	33	35	Manager 1 (200—10—250); Assistant Statistical Officer 1 (125—10/2—175); Supervisor 1 (100—5—175); Commercial Accountant 1 (150—200); Assistant Accountant 1 (65—85); Head clerk 1 (125—150); Clerks 2 (85—125), 6 (65—85), 17 (40—65), 1 (40—80), 1 (30—55); Typist 1 (40—65); Mechanic 1 (75—125); Special pay—Shorthand 3 (25); Typewriting 2 (10).				
	3	3	Draughtsman 1 (40—65); Tracers 2 (33—50).				
	20	20	Attenders 2 (23—35); Daffadar 1 (20—25); Peons 14 (15—20), 3 (12—17).				
			Leave Allowances				
			Temporary—				
	4	5	Clerks 1 (65), 2 (30—55), 1 (30—55) for six months; Typist 1 (30—55).				
			TOTAL—a. A. 2.—VOTED ..	39,484	44,400	43,600	47,300
a. A. 3. ALLOWANCES AND HONORARIA.			CHARGED—				
			TRAVELLING ALLOWANCES (including cost of passages)	*3,943*	*2,900*	*3,400*	*4,000*
			VOTED—				
			TRAVELLING ALLOWANCES ..	5,702	5,000	5,500	4,500
			OTHER ALLOWANCES AND HONORARIA	912	1,100	1,700	1,600
			Madras House Allowance 1 (15), 1 (11½), Remuneration to the members of the Board of Industries; Presidency allowance 4 (6½), 3 (2½).				
			TOTAL—a A. 3. *Charged* ..	*3,943*	*2,900*	*3,400*	*4,000*
			TOTAL—a A. 3. VOTED ..	6,614	6,100	7,200	6,100

43. a.—INDUSTRIES—INDUSTRIES—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			a. A. DIRECTION—*cont.*				
a. A. 4. OTHER CHARGES.			VOTED—				
			BOOKS AND PERIODICALS ..	600	900	1,000	900
			ELECTRIC CURRENT AND TELEPHONE CHARGES	1,259	1,100	1,100	1,100
			SERVICE POSTAGE AND TELEGRAMS.	1,400	1,500	1,500	1,500
			OTHER PETTY CONTINGENCIES ..	3,107	3,600	14,100	14,300
			CUSTOMS DUTY	353	1,900	1,900	1,600
			TOTAL—a. A. 4.—VOTED ..	6,719	9,000	19,600	19,400
			TOTAL—a. A. DIRECTION ..	1,15,918	1,17,400	1,26,500	1,24,700
			Charged ..	*32,613*	*36,200*	*34,600*	*37,600*
			VOTED ..	83,305	81,200	91,900	87,100
			a. B. DISTRICT ENGINEERING.				
a. B. 1. PAY OF OFFICERS.			VOTED	16,776	16,700	19,000	17,000
	3	3	Assistant Industrial Engineers (300—15—450)				
			Leave Allowances ..				
			TOTAL—a. B. 1.—VOTED ..	16,776	16,700	19,000	17,000
a. B. 2. PAY OF ESTABLISHMENTS.			VOTED—				
			PERMANENT	71,210	73,000	73,000	73,800
	57 [60]	57 [60]	Supervisors 5 (180—10—250), 9 (100—5—175), 1 (70—150); Mechanics 8 (75—125), 11 (50—75), 19 (35—50), 4 (30—45)				
	9	9	Clerks 3 (60—80), 6 (35—60); Special pay—Typewriting 1 (10)				
	20	20	Peons 14 (12—18), 6 (12—17) ..				
			Leave Allowances				
			TEMPORARY	78,832	76,000	73,300	75,500
	151	151	Drillers 14 (50—75); Assistant drillers 13 (35—50), 1 (28—45); Boring Maistris 30 (40—45), 85 (30—40), 8 (28—40)				
			TOTAL—a. B. 2.—VOTED ..	1,50,042	1,49,000	1,46,300	1,49,300
a. B. 3. ALLOWANCES AND HONORARIA.			VOTED—				
			TRAVELLING ALLOWANCES ..	30,802	29,000	29,000	29,000
			OTHER COMPENSATORY ALLOWANCES AND HONORARIA	976	1,200	800	800
			Madras House Allowance 2 (15), Presidency Allowance 3 (6½), 3 (4), 1 (2½).				
			TOTAL—a. B. 3.—VOTED ..	31,778	30,200	29,800	29,800

43. a.—INDUSTRIES—INDUSTRIES—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			a. B. DISTRICT ENGINEERING—*cont.*				
a. B. 4. PUMPING AND BORING.			VOTED—				
			PLANT AND MACHINERY	72,542	82,800	82,800	82,800
			FREIGHT AND CARTAGE	23,834	21,600	22,900	22,900
			WAGES OF WORKMEN	1,107	1,300	1,300	1,300
			TOTAL—a. B. 4.—VOTED ..	97,483	1,05,700	1,07,000	1,07,000
a. B. 5. OTHER CHARGES.			VOTED—				
			PAY OF MENIALS	1,230	1,100	1,300	1 300
			SERVICE POSTAGE AND TELEGRAMS.	4,697	4,700	4,700	4,700
			OTHER CHARGES	* *341* 3,676	} 4,300	4,200	4,200
			TOTAL—a. B. 5.—VOTED ..	*341* 9,603	10,100	10,200	10,200
			TOTAL—a. B. DISTRICT ENGINEERING—VOTED ..	*341* 3,05,682	3,11,700	3,12,300	3,13,300
			a. C. INDUSTRIAL SCHOLARSHIPS.				
a. C. INDUSTRIAL SCHOLARSHIPS.			VOTED—				
			VICTORIA JUBILEE TECHNICAL INSTITUTE SCHOLARSHIPS ..	1,292	1,400	1,300	1,200
			BANGALORE SCHOLARSHIPS ..	7,746	8,900	7,900	7,000
			INDUSTRIAL SCHOLARSHIPS ..	10,252	11,600	10,400	10,700
			ANDHRA UNIVERSITY	3,586	2,800	2,500	2,800
			OTHERS	2,053	700	800	700
			Deduct—Probable Savings ..	..	— 2,500	..	— 2,200
			TOTAL—a. C. INDUSTRIAL SCHOLARSHIPS—VOTED ..	24,929	22,900	22,900	20,200
			a. D. INDUSTRIAL SCHOOLS.				
a. D. 1. PAY OF ESTABLISHMENTS.			VOTED— PAY OF ESTABLISHMENTS ..	28,102	30,200	30,900	33,300
	11	11	Permanent—Superintendent 1 (180—10—250); Lecturer 1 (60—4—100); Instructors 4 (40—2½—60), 1 (30—55); Head Clerk 1 (60—4—80); Personal pay Rs. 28; Storekeeper 1 (35—1—60); Clerk 1 (35—60); Peon 1 (12—17); Warden's allowance Rs. 15 ..				
			Leave Allowances ..				
	26	28	Temporary—Superintendents 2 (180—10—250), 1 (175—225); Assistant Lecturers 2 (60—4—100); Instructors 1 (50—2½—70), 6 (40—2½—60), 6 (35—5/2—55); Clerks 5 (35—60), 1 (30—55); Peons 3 (12—18), 1 (12—17) ..				
			TOTAL—a. D. 1.—VOTED ..	28,102	30,200	30,900	33,300

* Rates and taxes.

43. a.—INDUSTRIES—Industries—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			a. D. Industrial Schools —*cont.*				
a. D. 2. Scholarships and Stipends.			Voted—				
			Scholarships	7,274	8,300	6,500	9,000
			Deduct—Probable Savings ..	..		..	— 900
			Total—a. D. 2.—Voted ..	7,274	8,300	6,500	8,100
a. D. 3. Other Charges.			Voted—				
			Apparatus and Materials ..	23,712	31,400	37,700	32,500
			Wages of skilled and unskilled labour	9,651	9,200	10,200	10,400
			Voted—				
			Rents	1,962	2,000	2,000	2,000
			Other charges	8,218	5,700	6,700	10,600
			Travelling allowances; Petty construction and repairs; Other contingencies.				
			Total—a. D. 3.—Voted ..	43,543	48,300	56,600	55,500
			Total—a. D.—Industrial Schools—Voted	78,919	86,800	94,000	96,900
			a. E. School of Technology.				
a. E. 1. Pay of Officers.			Voted	8,880	16,800	13,300	9,500
	2	2	Principal 1 (250—25—500—50—800); Senior Lecturer 1 (200—20—500).				
			Leave Allowances				
			Total—a. E. 1.—Voted ..	8,880	16,800	13,300	9,500
a. E. 2. Pay of Establishments.			Voted—				
			Permanent	20,426	21,000	22,000	22,800
	15	15	Lecturer 1 (150—10—250); Assistant Lecturers 5 (100—5—150), 1 (70—150); Headmaster 1 (75—5—100); Instructors 2 (60—4—100), 2 (35—60); Assistants 2 (35—60); Printing Instructor 1 (55—5/2—75)				
	7	7	Clerks 1 (65—85), 3 (40—65); Mechanic 1 (45—1½—60); Electrician 1 (45—60); Storekeeper 1 (40—1—45) ..				
	8	8	Peons (15—20) ..				
			Leave Allowances				
			Temporary—				
			Remuneration to part-time Lecturers and Demonstrators..	15,566	16,000	14,000	14,800
			Total—a. E. 2.—Voted ..	35,992	37,000	36,000	37,600

43. a.—INDUSTRIES—Industries—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			a. E. School of Technology—*cont.*				
a. E. 3. Other Charges.			Voted—				
			Fees to Examiners	3,779	3,400	4,500	4,500
			Wages of unskilled workmen ..	3,793	3,800	3,800	3,800
			Apparatus and Materials ..	13,282	12,300	12,300	12,300
			Electric Current	1,053	1,000	800	800
			Scholarships and Stipends ..	2,160	2,200	2,200	2,200
			Rates and taxes	*5,660*	3,800	4,000	4,000
			Other Charges	7,861	7,600	7,600	6,900
				5,660			
			Total—a. E. 3.—Voted ..	31,928	34,100	35,200	34,500
				5,660			
			Total—a. E. School of Technology—Voted.	76,800	87,900	84,500	81,600
			a. F. Leather Trades Institute.				
a. F. Leather Trades Institute.			Voted—				
			Pay of Officers	6,497	8,400	8,400	8,500
	2	2	Leather Research Chemist 1 (300—20—500); Tanning Expert 1 (200—30/2—410) ..				
			Leave Allowances				
			Pay of Establishments ..	1,435	1,500	1,500	1,500
	1	1	Clerk-Storekeeper 1 (40—65) ..				
	3	3	Attender 1 (23—35); Peons 2 (15—20)				
			Leave Allowances				
			Voted—				
			Materials	1,291	1,400	1,400	3,100
			Laboratory Charges	2,183	2,100	2,100	2,500
			Other Charges .. .. Allowances; Contingencies.	* *640* 2,237 }	3,100	4,800	4,000
				640			
			Total—a. F.—Leather Trades Institute—Voted.	13,643	16,500	18,200	19,600

* Rates and Taxes.

43. a.—INDUSTRIES—Industries—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			a. G. SCHOOL OF ARTS AND CRAFTS.				
a. G. 1. PAY OF OFFICERS AND ESTABLISHMENTS.			VOTED—				
			PAY OF OFFICERS	10,700	11,300	11,300	11,900
	1	1	Principal 1 (500—50—1,000) ..				
			Leave Allowances				
			PAY OF ESTABLISHMENTS ..	19,485	20,800	19,000	20,000
	7	8	Teachers 1 (125—175), 2 (100—125); Assistants 2 (60—80), 2 (55—75); Temporary—Superintendent 1 (75), Special pay 1 (20)				
	12	13	Assistants 1 (50—60), 2 (40—65); 1 (40—50), 2 (35—55), 3 (30—40), 2 (28—45), Temporary—Assistant 1 (35—55), Pottery Instructor 1 (35—55).				
	4	4	Clerks 1 (65—85), 3 (40—65) ..				
	7	7	Attender 1 (19—30); Peons 4 (15—20), 2 (12—17) ..				
			Leave Allowances				
			TOTAL—a. G. 1.—VOTED ..	30,185	32,100	30,300	31,900
a. G. 2. OTHER CHARGES.			VOTED—				
			SCHOLARSHIPS AND STIPENDS ..	1,377	1,400	1,400	1,500
			MATERIALS	4,400	4,400	4,400	7,900
			WAGES	5,621	5,300	5,500	6,200
			OTHER CHARGES— Allowances and Contingencies ..	* *1,481* 2,593	4,100	4,100	4,100
				1,481			
			TOTAL—a. G. 2.—VOTED ..	13,991	15,200	15,400	19,700
				1,481			
			TOTAL—a. G. SCHOOL OF ARTS AND CRAFTS—VOTED ..	44,176	47,300	45,700	51,600

* Rates and Taxes.

43. a.—INDUSTRIES—Industries—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			a. H. Textile Institute.				
			Charged—				
a. H. 1. Pay of Officers and Establishments.			*PAY OF OFFICERS*	*11,121*	*11,400*	*11,400*	*11,700*
	1	*1*	*Principal, Government Textile Institute, Madras (600—50—900); Personal pay (50) up to 18th August 1938 and (100) from that date*				
			Voted—				
			Pay of Establishments ..	16,650	18,000	17,000	17,600
			Office—				
	3	3	Clerks 1 (65—85), 2 (40—65) ..				
	1	1	Peon (15—20)				
			Leave Allowances				
			Institute—				
	4	4	Lecturers in Textile Chemistry and Textiles 2 (70—150); Designer 1 (60—2—70); Store clerk 1 (40—65)				
	16	16	Weaving Foreman 1 (50—2—60); Demonstrators 6 (40—2—50), 1 (35—45); Cloth Designer 1 (40—5/2—65); Assistant Demonstrators 2 (30—35); 2 (28—34), Carpenter 1 (40); Draughtsman 1 (35—60); Stencil cutter 1 (28—2/2—34); Personal pay 1 (7).				
	3	3	Attender 1 (23—35); Peons 2 (15—20)				
			Temporary—				
	2	2	Textile Inspector 1 (70—150); Assistant Demonstrator 1 (28—34), Personal pay 1 (1) ..				
			Leave Allowances				
			Total—a. H. 1. { *Charged* ..	*11,121*	*11,400*	*11,400*	*11,700*
			Total—a. H. 1. { Voted ..	16,650	18,000	17,000	17,600
a. H. 2. Other Charges.			Charged— *TRAVELLING ALLOWANCES* ..	*1,208*	*1,000*	*1,600*	*1,300*
			Voted— Scholarships and Stipends ..	3,036	3,000	3,000	3,000
			Weaving Appliances and Materials	5,045	5,600	5,800	4,500
			Miscellaneous	3,527	3,900	5,000	3,200
			Other Charges—Travelling Allowance, Madras House-Allowance 1 (2½) and Contingencies	* *1,754* 4,240	4,500	5,400	5,000
			Total—a. H. 2. { *Charged* ..	*2,962*	*1,000*	*1,600*	*1,300*
			Total—a. H. 2. { Voted ..	15,848	17,000	19,200	15,700
			Total—a. H. Textile Institute ..	46,581	47,400	49,200	46,300
			Charged ..	*14,083*	*12,400*	*13,000*	*13,000*
			Voted ..	32,498	35,000	36,200	33,300

* Rates and taxes.

43. a.—INDUSTRIES—Industries—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			a. J. Sericulture.	RS.	RS.	RS.	RS.
a. J. Sericulture.			Voted—				
			Pay of Officers	7,800	7,800	7,800	7,800
	1	1	Sericultural Expert (250—25—650)				
			Leave allowances				
			Pay of Establishments ..	10,598	11,200	10,700	11,400
			Permanent—				
	2	2	Clerk 1 (35—60); Peon 1 (12—17).				
	5	5	Demonstrators 5 (35—1—40) ..				
	17	17	Temporary—Silk Superintendent 1 (100); Silk Reeling Demonstrator 1 (40—50); Farm Manager 1 (60—4—80); Farm foreman 1 (40—5/2—60); Moth Testers 4 (40—1—50), 2 (28—2/2—40); Rearers 1 (40—1—50), 1 (25); Mulberry Cultivators 1 (25), 2 (19); Peons 2 (12)				
			Leave allowances				
			Travelling Allowances ..	3,238	3,000	3,000	3,000
			Contingencies	* *117* 6,860	12,500	14,000	15,000
			Total—a. J. Sericulture —Voted.	*117* 28,496	34,500	35,500	37,200
			a. K. Kerala Soap Institute.				
a. K. 1. Pay of Officers and Establishments.			Voted—				
			Pay of Officers	9,000	9,300	9,300	9,300
			Permanent—				
	1	1	Superintendent and Oil Chemist and Soap Expert (500—50—750); Personal Pay (25)				
			Leave allowance				
			Pay of Establishment ..	14,684	15,000	16,000	15,200
			Temporary—				
	2	2	Assistants 1 (180—30—240), 1 (125—10—145)				
	11	11	Head Clerk 1 (80—4—120); Storekeeper 1 (60—4—80), Personal pay 1 (3), Clerks 7 (35—60), Personal pay 1 (1⅓) 1 (30—55); Clerk-typist 1 (30—55); Special pay—Shorthand 1 (25)				
	5	5	Mechanic 1 (40—2—50); Laboratory attender 1 (20—1—35); Maistri 1 (23—1—28); Carpenter 1 (27—1—32); Blacksmith 1 (27—1—32)				
	3	3	Peons 3 (12—18)				
			Total—a. K. 1.—Voted ..	23,684	24,300	25,300	24,500

* Rates and taxes.

43. a.—INDUSTRIES—INDUSTRIES—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			a. K. KERALA SOAP INSTITUTE—*cont.*				
a. K. 2. OTHER CHARGES.			VOTED—				
			TRAVELLING ALLOWANCES ..	1,718	1,700	1,700	1,700
			TOOLS, APPLIANCES, STORES AND MATERIALS	74,690	90,000	90,000	90,000
			FREIGHT AND CARTAGE	9,242	10,000	10,000	10,000
			ELECTRIC CURRENT AND MISCELLANEOUS	1,164	1,000	1,200	1,200
			WAGES	7,432	7,100	8,000	7,500
			SERVICE POSTAGE AND TELEGRAMS.	1,199	1,100	1,100	1,100
			ADVERTISEMENT CHARGES INCLUDING EXHIBITION EXPENSES ..	22,968	22,000	22,000	22,000
			PETTY CONSTRUCTION AND REPAIRS.	436	300	800	500
			MISCELLANEOUS	* 886 2,136 }	2,400	3,200	2,500
			(Books and Periodicals, Insurance, etc.)	..			
			PROVISION FOR DEPRECIATION ..	5,160	5,300	5,100	5,000
			RENEWALS AND REPLACEMENTS FROM THE DEPRECIATION FUND.	..	300	500	1,000
			Deduct—AMOUNT TRANSFERRED FROM THE DEPRECIATION FUND.	..	— 300	— 500	— 1,000
				* 886			
			TOTAL—a. K. 2.—VOTED ..	1,26,145	1,40,900	1,43,100	1,41,500
a. K. 3. INTEREST ON CAPITAL OUTLAY.			TOTAL—a. K. 3.—*Charged* ..	*11,758*	*11,200*	*10,200*	*8,800*
a. K. 4. INSTRUCTION, EXPERIMENTS AND MISCELLANEOUS.			VOTED—				
			PAY OF OFFICERS AND ESTABLISHMENTS	4,268	4,200	4,200	4,300
	2	2	Temporary—Chemistry Assistant 1 (75—150); Clerk 1 (60—80); Special pay of Superintendent and Assistants 1 (100), 2 (30)				
			CONTINGENCIES AND TRAVELLING ALLOWANCES	1,501	800	800	3,400
			Apparatus and materials, cost of oils and imported fats	11,387	11,100	11,100	9,800
			TOTAL—a. K. 4.—VOTED ..	17,156	16,100	16,100	17,500
			TOTAL—a. K. KERALA SOAP INSTITUTE ..	1,79,629	1,92,500	1,94,700	1,92,300
			Charged ..	*12,644*	*11,200*	*10,200*	*8,800*
			VOTED ..	1,66,985	1,81,300	1,84,500	1,83,500

* Rates and taxes.

43. a.—INDUSTRIES—INDUSTRIES—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			a. L. INDUSTRIAL ENGINEERING WORKSHOP.				
a. L. 1. PAY OF OFFICERS AND ESTABLISHMENTS.			VOTED—				
			PAY OF OFFICERS	4,573	4,500	4,300	4,400
	1	1	Assistant Industrial Engineer 1 (300—15—450)				
			Leave allowances				
			PAY OF ESTABLISHMENTS ..	4,634	4,700	3,700	3,300
	5	5	Mechanic 1 (30—45); Accountant 1 (65—4—85); Clerks 2 (40—65); Peon 1 (15—20)				
			Leave allowances				
			TOTAL—a. L. 1 ..	9,207	9,200	8,000	7,700
a. L. 2. OTHER CHARGES.			VOTED—				
			PETTY CONSTRUCTION AND REPAIRS. ..		100	100	100
			CAPITAL OUTLAY—PLANT AND MACHINERY, TOOLS, APPLIANCES, STORES AND MATERIALS ..	26,762	30,000	32,000	34,000
			WAGES AND MISCELLANEOUS ..	14,059	14,500	15,800	17,800
			ALLOWANCES AND PETTY CONTINGENCIES	* 8 2,004	2,400	2,000	2,000
			PROVISION FOR DEPRECIATION ..	4,312	4,000	4,000	3,800
				8			
			TOTAL—a. L. 2—VOTED ..	47,137	51,000	53,900	57,700
a. L. 3. INTEREST ON CAPITAL OUTLAY.			TOTAL—a. L. 3.—*Charged* ..	*6,079*	*5,600*	*5,700*	*5,500*
			TOTAL—a. L. INDUSTRIAL ENGINEERING WORKSHOP.	62,431	65,800	67,600	70,900
			Charged ..	*6,087*	*5,600*	*5,700*	*5,500*
			VOTED ..	56,344	60,200	61,900	65,400

* Rates and taxes.

43. a.—INDUSTRIES—INDUSTRIES—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			a. M. MISCELLANEOUS EXPERIMENTS.	RS.	RS.	RS.	RS.
a. M. 1. COIR RETTING.			VOTED—				
			PAY OF ESTABLISHMENTS—				
	1	..	Demonstrator 1 (50) ..	232	200	200	..
			Travelling Allowances and Contingencies	339	2,100	2,100	2,300
			Materials	408	..	..	..
			TOTAL—a. M. 1.—VOTED ..	979	2,300	2,300	2,300
a. M. 2. LEATHER GOODS MANUFACTURE.			VOTED—				
			PAY OF ESTABLISHMENT—				
	1	1	Superintendent 1 (75)	..	900	900	900
			Contingencies and other charges.	559	1,900	1,700	1,900
			TOTAL—a. M. 2.—VOTED ..	559	2,800	2,600	2,800
a. M. 3. CASTING AND METAL WORKING.			VOTED—				
			PAY OF ESTABLISHMENT—				
	1	1	Superintendent 1 (75)	..	900	800	900
			Contingencies and other charges.	1,336	2,000	2,000	2,000
			TOTAL—a. M. 3.—VOTED ..	1,336	2,900	2,800	2,900
a. M. 4. POTTERY.			VOTED—				
			PAY OF ESTABLISHMENT—				
	1	..	Superintendent 1 (75)	..	900	500	..
			Contingencies and other charges.	..	3,100	2,900	..
			TOTAL—a. M. 4.—VOTED ..		4,000	3,400	..
a. M. 5. WOOLLEN INDUSTRY.			VOTED—				
			PAY OF ESTABLISHMENTS—				
	2	2	Demonstrators 2 (28—45) ..	..	21,700	400	900
			Other charges	..		20,700	16,400
			TOTAL—a. M. 5.—VOTED ..		21,700	21,100	17,300
			TOTAL—a. M.—MISCELLANEOUS EXPERIMENTS—VOTED ..	2,874	33,700	32,200	25,300
GRAND TOTAL—43. a.—INDUSTRIES ..				9,88,317	10,64,400	10,83,300	10,79,900
			Charged ..	*73,666*	*65,400*	*63,500*	*64,900*
			VOTED ..	9,14,651	9,99,000	10,19,800	10,15,000

43. b. INDUSTRIES—CINCHONA PLANTATIONS.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			b. A. DIRECTION.	RS.	RS.	RS.	RS.
b. A. 1. PAY OF OFFICERS AND ESTABLISHMENTS.			CHARGED—				
			Pay of Officers	*20,141*	*15,000*	*15,000*	*15,000*
	1	*1*	*Director (600—1,000); Personal pay (250).*				
			VOTED—				
			Pay of Establishments	7,779	9,500	8,500	9,200
	7	7	Personal Assistant 1 (100—200); Head clerk 1 (60—4—80); Overseer 1 (60—4—80); Clerks 2 (35—60); Peons 2 (12—18).				
	9	9	Temporary—Commercial Accountant 1 (60—4—80); Packing Supervisor 1 (30—55), Special pay 3; Head packer 1 (27); Packers 3 (15); Lorry driver 1 (50); Cleaner 1 (20); Carpenter 1 (33)				
			TOTAL—b. A. 1. *Charged* ..	*20,141*	*15,000*	*15,000*	*15,000*
			TOTAL—b. A. 1. VOTED ..	7,779	9,500	8,500	9,200
b. A. 2. OTHER CHARGES.			CHARGED—				
			Travelling allowances including cost of passages	*1,127*	*1,200*	*2,600*	*1,600*
			VOTED—				
			TRAVELLING ALLOWANCES; OTHER COMPENSATORY 1 (22-8-0), 3 (13-8-0), 3 (9), 2 (1-13-0).	1,479	1,400	1,600	1,600
			RATES AND TAXES	224	300	200	200
			OTHER CHARGES	3,127	3,900	3,900	3,900
			(Service Postage and Telegrams, Petty Construction and Repairs, Books and Periodicals, Office expenses, etc.)				
			Provision for depreciation ..	9,555	10,000	9,900	9,900
			Renewals and replacements ..	1,545	5,000	10,200	6,600
			Deduct—Amount transferred from Depreciation Fund	— 1,545	— 5,000	— 10,200	— 6,600
			TOTAL—b. A. 2 *Charged* ..	*1,351*	*1,200*	*2,600*	*1,600*
			TOTAL—b. A. 2 VOTED ..	14,161	15,600	15,600	15,600
			TOTAL—b. A.—DIRECTION	43,432	41,300	41,700	41,400
			Charged ..	*21,492*	*16,200*	*17,600*	*16,600*
			VOTED ..	21,940	25,100	24,100	24,800

43. b. INDUSTRIES—CINCHONA PLANTATIONS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			b. B. QUININE FACTORY.	RS.	RS.	RS.	RS.
			VOTED—				
b. B. 1. PAY OF OFFICERS AND ESTABLISHMENTS.			PAY OF OFFICERS	*15,000*	4,800	4,000	..
	1	..	Manufacturing Chemist 1 (400—50/2—650).				
			VOTED—				
			PAY OF ESTABLISHMENTS ..	5,381	5,700	5,800	7,800
	..	1	Manufacturing Chemist (175—25/2—400)				
	2	2	Factory Overseer 1 (150—5—250); Peon 1 (12—18) ..				
	4	4	Temporary — Engine driver 1 (75—100); Factory clerk 1 (35—60); Fitter 1 (56), Foreman 1 (33)				
				15,000			
			TOTAL—b. B. 1.—VOTED ..	5,381	10,500	9,800	7,800
b. B. 2. PURCHASE OF CINCHONA BARK AND QUININE.			TOTAL—b. B. 2.—VOTED ..	1,18,471	2,00,000	2,41,000	2,40,000
b. B. 3. OTHER CHARGES.			VOTED—				
			TRAVELLING ALLOWANCES—OTHER COMPENSATORY 1 (22-8-0), 1 (9).	† *807* 386	500	400	400
			STORES, OILS AND CHEMICALS ..	24,480	33,000	30,000	30,000
			WAGES	4,258	4,500	4,300	4,300
			COMMISSION AND CHARGES OF PENITENTIARY	17,131	17,300	17,300	17,300
			FUEL	5,852	5,000	5,000	5,000
			PACKING FREIGHT AND TRANSPORT.	8,412	9,300	9,000	9,000
			PETTY CONSTRUCTION AND REPAIRS	1,178	1,200	1,200	1,200
			INSURANCE	659	800	500	500
			OTHER CHARGES INCLUDING OFFICE EXPENSES	278	300	300	300
				807			
			TOTAL—b. B. 3.—VOTED ..	62,634	71,900	68,000	68,000
				15,807			
			TOTAL—b. B.—QUININE FACTORY—VOTED ..	1,86,486	2,82,400	3,18,800	3,15,800

† Travelling allowances—Non-voted.

43. b. INDUSTRIES—CINCHONA PLANTATIONS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			b. C. DODABETTA AND NADUVATTAM PLANTATIONS.	RS.	RS.	RS.	RS.
			VOTED—				
b. C. 1. PAY OF OFFICERS AND ESTABLISHMENTS.			PAY OF OFFICERS	6,019	6,100	6,100	7,200
	1	1	Superintendent (450—10—550—15—700).				
			PAY OF ESTABLISHMENTS	6,598	7,600	7,000	7,800
	9	9	Head Overseer 1 (80—4—120); Overseers 4 (60—4—80); Special pay 1 (22-8-0); Store-keeper 1 (35—60); Temporary—Head overseer 1 (80); Maistris 1 (31), 1 (19)				
			TOTAL—b. C. 1—VOTED ..	12,617	13,700	13,100	15,000
b. C. 2. OTHER CHARGES.			VOTED—				
			ALLOWANCES AND CONTINGENCIES.	901	1,400	1,400	1,400
			WAGES	77,606	80,300	82,000	87,200
			WORKING EXPENSES	4,943	4,100	4,000	4,300
			FEED AND KEEP OF ANIMALS ..	1,752	1,900	1,900	1,900
			PETTY CONSTRUCTION AND REPAIRS.	*220* 1,201	1,200	1,200	1,200
			TOTAL—b. C. 2.—VOTED ..	*220* 86,403	88,900	90,500	96,000
			TOTAL—b. C.—DODABETTA AND NADUVATTAM PLANTATIONS—VOTED	*220* 99,020	1,02,600	1,03,600	1,11,000
			b. D. ANAMALAIS PLANTATIONS.				
			VOTED—				
b. D. 1. PAY OF OFFICERS AND ESTABLISHMENTS.			PAY OF OFFICERS	6,839	6,900	6,900	7,600
	1	1	Superintendent 1 (450—10—550—15—700); Special pay (67½) ..				
			PAY OF ESTABLISHMENTS ..	3,631	4,000	3,700	4,100
	4	5	Overseer 1 (60—4—80), 1 (55—70); Special pay 1 (22-8-0); Fieldmen 1 (35—60), 1 (30—55); Special pay 1 (13-8-0), 1 (9); Compounder 1 (30—50); Special pay 1 (9).				
			TOTAL—b. D. 1.—VOTED ..	10,470	10,900	10,600	11,700

43. b. INDUSTRIES—Cinchona Plantations—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936-1937. (5)	Budget Estimate, 1937-1938. (6)	Revised Estimate, 1937-1938. (7)	Budget Estimate, 1938-1939. (8)
			b. D. Anamalais Plantations—*cont.*	RS.	RS.	RS.	RS.
b. D. 2. Other Charges.			Voted—				
			Allowances and Contingencies.	1,312	1,200	1,200	1,200
			Wages	9,768	22,800	25,300	23,300
			Working Expenses	2,538	4,000	4,000	5,600
			Total—b. D. 2.—Voted ..	13,618	28,000	30,500	30,100
			Total—b. D.—Anamalais Plantations—Voted ..	24,088	38,900	41,100	41,800
			b. E. Interest on Capital Outlay.				
b. E. Interest on Capital Outlay.			Total—b. E.—*Charged* ..	*85,343*	*87,700*	*86,100*	*87,400*
GRAND TOTAL—43. b.—CINCHONA PLANTATIONS (GROSS) ..				4,54,396	5,52,900	5,91,300	5,97,400
			Charged ..	*1,22,862*	*1,03,900*	*1,03,700*	*1,04,000*
			Voted ..	3,31,534	4,49,000	4,87,600	4,93,400

43. c.—INDUSTRIES—Grants-in-aid.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936-1937. (5)	Budget Estimate, 1937-1938. (6)	Revised Estimate, 1937-1938. (7)	Budget Estimate, 1938-1939. (8)
			c. A. Grants-in-aid to Industrial Schools.				
c. A. 1. Maintenance.			Total—c. A. 1.—Voted ..	87,675	88,800	88,800	93,800
c. A. 2. Buildings.			Voted—				
			Gross Provision	13,115	23,000	17,000	20,200
			Deduct—Probable Savings ..	..	— 6,000	..	— 5,100
			Total—c. A. 2.—Voted ..	13,115	17,000	17,000	15,100
c. A. 3. Equipment.			Total—c. A. 3.—Voted ..	19,212	10,000	10,000	13,600
c. A. 4. Other Grants.			Voted—				
			Capitation	3,228	3,200	2,900	3,200
			Deduct—Probable Savings ..	..	— 300	..	— 300
			Stipendiary	2,904	3,500	2,900	3,500
			Deduct—Probable Savings ..		— 400	..	— 400
			Contribution to the Victoria Jubilee Technical Institute, Bombay	400	400	400	400
			Contribution to the Indian Institute of Science, Bangalore	5,000	5,000	5,000	5,000
			Subvention to the Victoria Technical Institute, Madras.	3,000	3,000	3,000	..
			Total—c. A. 4.—Voted ..	14,532	14,400	14,200	11,400
			Total—c. A. Grants-in-aid to Industrial Schools—Voted ..	1,34,534	1,30,200	1,30,000	1,33,900

43. c.—INDUSTRIES—GRANTS-IN-AID—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			c. B. GRANTS FOR THE HANDLOOM INDUSTRY.				
c. B. GRANTS FOR THE HANDLOOM INDUSTRY.			VOTED—				
			Subsidy to the Madras Handloom Weavers Provincial Co-operative Society	74,260	1,03,100	1,23,900	72,400
			TOTAL—c. B. GRANTS FOR HANDLOOM INDUSTRY—VOTED.	74,260	1,03,100	1,23,900	72,400
			c. C. GRANTS FOR SERICULTURAL INDUSTRY.				
c. C. 1. PAY OF ESTABLISHMENTS.			VOTED	8,926	9,500	9,500	9,900
	22	22	Farm Managers 3 (75—5/2—100); Moth testers 9 (28—2/2—40); Operatives (on moth testing work) 7 (23); Mulberry cultivators 2 (23); Clerk 1 (30—55) ..				
			RESEARCH—				
	1	1	Pathology Assistant 1 (80) ..				
			TOTAL—c. C. 1.—VOTED ..	8,926	9,500	9,500	9,900
c. C. 2. ALLOWANCES.			VOTED—				
			Travelling Allowances	220	500	400	500
			TOTAL—c. C. 2.—VOTED	220	500	400	500
c. C. 3. OTHER CHARGES.			VOTED—				
			Other charges: Recurring ..	3,344	4,300	4,600	5,700
			Other charges: Non-recurring ..	647	400	1,200	800
			TOTAL—c. C. 3.—VOTED ..	3,991	4,700	5,800	6,500
			TOTAL—c. C.—GRANTS FOR THE SERICULTURAL INDUSTRY—VOTED ..	13,137	14,700	15,700	16,900
			c. D. GRANTS FOR THE HAND SPINNING MOVEMENT.				
c. D. GRANTS FOR THE HAND SPINNING MOVEMENT.			VOTED—				
			Grants for the Hand Spinning movement		2,00,000	1,85,300	2,00,000
			TOTAL—c. D. GRANTS FOR THE HAND SPINNING MOVEMENT—VOTED ..	..	2,00,000	1,85,300	2,00,000
GRAND TOTAL—43. c. GRANTS-IN-AID—VOTED ..				2,21,931	4,48,000	4,54,900	4,23,200

DEMAND XXII—FISHERIES.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1938–1939.

DEMAND FOR GRANT (VOTED) .. .. Rs. 5,90,100

43—INDUSTRIES—FISHERIES.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
43. d. FISHERIES—								
d. A. DIRECTION—								
1. PAY OF OFFICERS.	..	13,868	*4,900*	7,900	*4,800*	7,200	..	13,700
2. PAY OF ESTABLISHMENTS ..	..	14,335	..	13,800	..	13,600	..	14,100
3. OTHER CHARGES ..	..	20,950	*1,000*	17,800	*600*	18,800	..	19,100
d. B. PEARL AND CHANK FISHERIES—								
1. PAY OF OFFICERS AND ESTABLISHMENTS ..	..	17,609	..	18,000	..	17,200		17,400
2. OTHER CHARGES ..	*87*	37,878	..	35,700	..	38,800		37,300
d. C. ASSISTANT DIRECTOR, COAST	*5*	15,884		25,000	..	15,300		20,200
d. D. EXPERIMENTAL STATION—								
TANUR STATION ..	*45*	6,465	..	12,500	..	6,400	..	6,400
d. E. TRAINING INSTITUTE, CALICUT ..	..	10,232	..	10,300	..	5,200	..	600
d. F. FISHERIES SCHOOLS—								
1. PAY AND ALLOWANCES OF ESTABLISHMENTS ..	..	57,970	..	59,200	..	60,500	..	67,400
2. OTHER CHARGES.	..	11,777	..	13,200	..	10,900	..	13,100
Carried over ..	*137*	2,06,968	*5,900*	2,13,400	*5,400*	1,93,900	..	2,09,300

43—INDUSTRIES—Fisheries—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and Sub-heads of appropriation. (1)	Accounts, 1936–1937. Non-voted. (2)	Accounts, 1936–1937. Voted. (3)	Budget Estimate, 1937–1938. Charged. (4)	Budget Estimate, 1937–1938. Voted. (5)	Revised Estimate, 1937–1938. Charged. (6)	Revised Estimate, 1937–1938. Voted. (7)	Budget Estimate, 1938–1939. Charged. (8)	Budget Estimate, 1938–1939. Voted. (9)
43. d. FISHERIES—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Brought forward ..	*137*	2,06,968	*5,900*	2,13,400	*5,400*	1,93,900	..	2,09,300
d. G. Assistant Director—Inland—								
1. Pay of Officers and Establishments ..	..	22,030	..	19,200	..	18,700	..	20,600
2. Fish breeding and stocking.	..	11,707	..	18,000	..	14,000	..	17,000
3. Compensation to Local Bodies for loss of fishery rentals ..	..	60,388	..	62,000	..	62,000	..	62,000
4. Other Charges.	*538*	10,592	..	14,000	..	11,200	..	11,700
d. H. Oyster Farm, Pulicat ..	*3*	1,019	..	1,500	..	1,300	..	1,300
d. J. Marine Biological Section and Aquarium—								
1. Biological Section.	*267*	21,052	..	21,400	..	21,800	..	20,700
2. Aquarium ..	*836*	5,709	..	6,800	..	6,900	..	7,000
d. K. Fish-curing Yards—								
1. Pay and Allowances of Staff ..	..	85,463	..	87,700	..	91,300	..	90,300
2. Petty Construction and Repairs ..	..	27,073	..	24,800	..	24,800	..	24,800
3. Other Charges.	*1,197*	1,29,347	..	1,28,400	..	1,18,900	..	1,22,800
TOTAL—43. d. ..	*2,978*	5,81,348	*5,900*	5,97,200	*5,400*	5,64,800		5,87,500
43. e. CHARGES IN ENGLAND— High Commissioner for India—								
A. Leave salaries and deputation pay ..	..	..	..	5,400	..	5,400	..	..
B. Sterling Overseas Pay	..	..	*2,000*	..	*2,000*	..		
C. Stores for India ..	..	1,763	..	7,400	..	4,400	..	2,000
D. Other charges (Recruitment expenses) ..	..	806	..	..	..	..	..	800
TOTAL—43. e. ..	..	2,569	*2,000*	12,800	*2,000*	9,800	..	2,800
43. f. LOSS OR GAIN BY EXCHANGE ..	..	— 15	..	..	..	..	..	..
Deduct.—Savings due to the revision of scales of pay in 1938	..	..	..	..	..	..	..	— 200
TOTAL DEMAND—XXII—FISHERIES	*2,978*	5,83,902	*7,900*	6,10,000	*7,400*	5,74,600	..	5,90,100
	5,86,880		6,17,900		5,82,000		5,90,100	

43. d.—INDUSTRIES—FISHERIES.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			d. A. Direction.	RS.	RS.	RS.	RS.
d. A. 1. Pay of Officers.			Charged—				
	1	..	*Temporary Director (800) for 6½ months.*	..	*4,900*	*4,800*	..
			Voted	13,868	7,900	7,200	13,700
	..	1	Director (750—30—1,200).				
			Leave Allowances				
			Total—d. A. 1.—Voted ..	13,868	*4,900* 7,900	*4,800* 7,200	13,700
d. A. 2. Pay of Establishments.			Voted—				
	12	12	Personal Assistant 1 (200—10—250); Accountants 1 (85—125), 1 (65—85); Head Clerk 1 (65—85); Clerks 5 (40—65), 1 (30—55); Typists 1 (40—65), 1 (30–55); Special pay–Shorthand 1 (25).	14,335	13,800	13,600	14,100
	8	8	Attenders 2 (23—35); Peons 4 (15—20), 2 (12—17).				
	1	1	Temporary—Clerk 1 (30—55) ..				
			Leave Allowances				
			Total—d. A. 2.—Voted ..	14,335	13,800	13,600	14,100
d. A. 3. Other Charges.			Charged—				
			Travelling Allowance	..	*1,000*	*600*	..
			Voted—				
			Allowances—				
			Travelling and other compensatory allowances 1 (38–1–0) for 3 months, 1 (7–8–0) for 3 months, 2 (6–8–0), 2 (2–8–0).	4,946	3,400	3,400	4,400
			Customs Duty on imported stores	308	1,800	1,000	600
			Other Miscellaneous Charges—				
			Contingencies	15,696	12,600	14,400	14,100
			Total—d. A. 3.—Voted ..	20,950	*1,000* 17,800	*600* 18,800	19,100
			Total—d. A. Direction—Voted.	49,153	*5,900* 39,500	*5,400* 39,600	46,900
			d. B. Pearl and Chank Fisheries.				
d. B. 1. Pay of Officers and Establishments.			Voted—				
	1	1	Assistant Director, Pearl and Chank Fisheries (200—30/2—260—40/2—500).	3,175	3,000	2,900	2,700
			Leave Allowances				
			Carried over ..	3,175	3,000	2,900	2,700

43. d.—INDUSTRIES—Fisheries—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			d. B. Pearl and Chank Fisheries—*cont.*				
			Brought forward ..	3,175	3,000	2,900	2,700
d. B. 1. Pay of Officers and Establishments—*cont.*			Voted—*cont.*				
			Pay of Establishments ..	14,434	15,000	14,300	14,700
			Permanent—				
	6	6	Survey Assistant 1 (50—2½—100); Supervisor 1 (50—2—80); Chank Fishery Overseer 1 (35—60); Accountant 1 (35—60); Stores Clerk 1 (35—60); Clerk 1 (35—60); Special pay 1 (5).				
	4	4	Peons				
	27	14	Crew of fishery vessels—Tindals 1 (90), 1 (35), 1 (25), Drivers 1 (65—2—75), 1 (52), 1 (40); Assistant Driver 1 (20); Coxswains 3 (28—2—40); Oilman 1 (18); Lascar 1 (18); Bhandaries 2 (12).				
			Leave Allowances				
			Temporary—				
	2	2	Inspector of Fisheries 1 (70—250); Clerk 1 (35—60).				
	..	13	Crew of Fisheries vessels—Assistant Drivers 1 (40—2—50) for 3 months; 1 (20) for 8 months; Carpenter 1 (40) for 3 months; Oilman 1 (17) for 3 months; Cook 1 (17) for 3 months; Lascars 1 (18) for 8 months, 1 (17) for 8 months, 1 (18) for 4 months, 4 (17) for 3 months; Bhandary 1 (12) for 8 months.				
			Total—d. B. 1.—Voted ..	17,609	18,000	17,200	17,400
d. B. 2. Other Charges.			Voted—				
			Running expenses of Fisheries Vessels	6,442	5,000	6,400	6,500
			Other Charges	26,690	26,600	27,400	26,600
			Contingent Charges	87 4,746	4,100	5,000	4,200
			Total—d. B. 2.—Voted ..	87 37,878	35,700	38,800	37,300
			Total—d. B. Pearl and Chank Fisheries—Voted.	87 55,487	53,700	56,000	54,700

43. d.—INDUSTRIES—FISHERIES—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			d. C. ASSISTANT DIRECTOR—COAST.				
d. C. ASSISTANT DIRECTOR—COAST.			VOTED—				
			PAY OF OFFICERS	7,200	11,100	6,300	8,400
	1	1	Assistant Director—Coast (250—750)				
			Leave allowances				
	1	1	Temporary Master Fisherman (400)				
			PAY OF ESTABLISHMENTS ..	3,975	5,400	4,200	4,800
	4	4	Manager 1 (80—120); Accountant 1 (35—60); Clerks 2 (35—60).				
	2	2	Peons 1 (12—18), 1 (12—17) ..				
			Leave Allowances				
			Temporary—				
	4	4	Inspector of Fisheries 1 (65—200); Driver 1 (30); Lascars 1 (17), 1 (12)				
			TRAVELLING ALLOWANCES (including passages)	1,521	2,100	1,800	1,900
			OTHER CHARGES	*5* 3,188	6,400	3,000	5,100
			TOTAL—d. C. ASSISTANT DIRECTOR—COAST—VOTED ..	*5* 15,884	25,000	15,300	20,200
			d. D. EXPERIMENTAL STATION.				
d. D. TANUR STATION.			VOTED—				
			PAY OF ESTABLISHMENTS ..	2,170	† 6,800	2,300	2,200
	4	3	Research Assistant 1 (65—200); Mechanic 1 (35—80); Clerk 1 (30—55)				
	1	1	Peon (12—17)				
			Leave Allowances				
			Travelling Allowances	..	1,000	..	..
			CONTINGENCIES	1,306	1,800	1,400	1,400
			APPARATUS AND MATERIALS ..	776	1,000	800	800
			OTHER CHARGES	*45* 2,213	1,900	1,900	2,000
			TOTAL—d. D. EXPERIMENTAL STATION—VOTED ..	*45* 6,465	12,500	6,400	6,400

† Includes Rs. 2,500 relating to Pay of officers—Voted.

43. d.—INDUSTRIES—FISHERIES—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			d. E. TRAINING INSTITUTE, CALICUT.				
d. E. TRAINING INSTITUTE, CALICUT.			VOTED—				
			PAY OF ESTABLISHMENTS ..	5,123	5,300	2,800	200
	6 [7]	..	Headmaster 1 (75—150); Assistants 2 (35—60); Carpentry Instructor 1 (35—60); Instructors—Fishery 1 (25—35); Operator Mechanic 1 (23—33); Personal pay 1 (5—3/2—20).				
	1	..	Peon (12—18)				
			Temporary—				
	1	1	Temporary crew of "Sutherland"—Lascar (19); Personal pay (1)				
	1	..	Tamil Interpreter 1 (30) for 3 months.				
			SCHOLARSHIPS AND STIPENDS ..	1,052	1,800	900	100
			OTHER CHARGES	4,057	3,200	1,500	300
			Contingencies; Apparatus and Materials and other charges.				
			TOTAL—d. E. TRAINING INSTITUTE, CALICUT—VOTED.	10,232	10,300	5,200	600
			d. F. FISHERIES SCHOOLS.				
			VOTED—				
d. F. 1. PAY AND ALLOWANCES OF ESTABLISHMENT.			Permanent	57,970	58,900	59,900	67,000
	91	89	Headmasters 2 (35—60), 22 (25—50); Assistant Teachers 1 (30—55), 50 (25—50), 8 (23—45), 6 (20—30); Special pay 4 (5), 5 (4), 4 (3), 10 (2) and 1 (1).				
			Leave Allowances				
			Temporary—				
	66	92	Headmasters 1 (35—60), 12 (25—50), 2 (23—45), 5 (23—45) for 9 months; Assistant Teachers 1 (35—60), 3 (30—55), 19 (25—50), 20 (23—45), 17 (23—45) for 9 months; 12 (20—30); Special pay 1 (5), 4 (4), 1 (3), 11 (2), 3 (1).				
			Travelling Allowances	..	300	600	400
			TOTAL—d. F. 1.—VOTED ..	57,970	59,200	60,500	67,400
d. F. 2. OTHER CHARGES.			VOTED—				
			PETTY CONSTRUCTION AND REPAIRS.	5,048	7,300	5,000	5,500
			RENTS	2,308	2,100	2,100	2,100
			Carried over ..	7,356	9,400	7,100	7,600

43. d.—INDUSTRIES—FISHERIES—*cont.*

SUB-HEADS of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			d. F. FISHERIES SCHOOLS—*cont.*				
			Brought forward ..	7,356	9,400	7,100	7,600
d. F. 2. OTHER CHARGES—*cont.*			VOTED—*cont.*				
			OTHER CONTINGENCIES	4,421	3,800	3,800	5,500
			(Apparatus and Materials; Books and Periodicals, etc.) ..				
			TOTAL—d. F. 2.—VOTED ..	11,777	13,200	10,900	13,100
			TOTAL—d. F.—FISHERIES SCHOOLS—VOTED ..	69,747	72,400	71,400	80,500
			d. G. ASSISTANT DIRECTOR—INLAND.				
d. G. 1. PAY OF OFFICERS AND ESTABLISHMENTS.			VOTED—				
			PAY OF OFFICERS	5,921	2,700	3,100	3,300
	1	1	Assistant Director, Inland 1 (200—500)				
			Leave Allowances				
			PAY OF ESTABLISHMENTS ..	16,109	16,500	15,600	17,300
	5	5	Head Clerk 1 (65—85); Accountant 1 (40—65); Clerks and Typist 2 (40—65), 1 (30—55).				
	3	3	Peons (15—20)				
			Leave Allowances				
			Inland Piscicultural Section—				
	14	13 [14]	Inspector of Fisheries 2 (70—250); Assistant Inspectors 5 (40—3—70); Sub-Assistant Inspectors 2 (30—1—45); Fieldmen 4 (23—35); Special pay 1 (9)				
	1	1	Peon (12—18)				
			Leave Allowances				
	1	1	Temporary— Assistant Inspector 1 (30—65) ..				
	..	2	Driver-Tindal 1 (30); Lascar 1 (17)				
			TOTAL—d. G. 1.—VOTED ...	22,030	19,200	18,700	20,600
d. G. 2. FISH-BREEDING AND STOCKING.			TOTAL—d. G. 2.—VOTED ..	11,707	18,000	14,000	17,000
d. G. 3. COMPENSATION TO LOCAL BODIES FOR LOSS OF FISHERY RENTALS.			TOTAL—d. G. 3.—VOTED ...	60,388	62,000	62,000	62,000

43. d.—INDUSTRIES—FISHERIES—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			d. G. Assistant Director—Inland—*cont.*	RS.	RS.	RS.	RS.
d. G. 4. Other Charges.			Voted—				
			Allowances	5,707	6,200	5,700	5,700
			Travelling Allowances; Other Compensatory—Local Allowances 1 (50), 1 (22½), 1 (15), 1 (1-13-0); Presidency Allowance 2 (6½).				
			Petty Construction and Repairs	*253* 1,895	2,800	2,500	3,000
			Contingencies	*285* 2,990	5,000	3,000	3,000
			Total—d. G. 4.—Voted ..	*538* 10,592	14,000	11,200	11,700
			Total—d. G. Assistant Director, Inland ..	*538* 1,04,717	1,13,200	1,05,900	1,11,300
			d. H. Oyster Farm, Pulicat.				
d. H. Oyster Farm, Pulicat.			Voted	*3* 1,019	1,500	1,300	1,300
			Petty Construction and Repairs and Supplies and Services				
			Total—d. H. Oyster Farm, Pulicat—Voted ..	*3* 1,019	1,500	1,300	1,300
			d. J. Marine Biological Section and Aquarium.				
d. J. 1. Marine Biological Section.			Voted—				
			Pay of Officers	2,835	3,100	3,000	3,600
	1	1	Assistant Director (200—500).				
			Leave Allowances.				
			Pay of Establishments ..	9,943	10,000	10,500	9,400
	4	4	Research Assistants 3 (70—250); Laboratory Assistant 1 (65—125).				
	..	1	Clerk 1 (30—55)				
	6	8	Fieldman 1 (20—35); Laboratory Attendant 1 (20—35); 1 (19—33); Peons 2 (12—18), 3 (12—17); Personal pay 1 (1) ..				
			Leave allowances				
			Temporary—				
	5	3	Driver 1 (30), Tindal 1 (25), Seaman Lascar 1 (17) ..				
			Carried over ..	12,778	13,100	13,500	13,000

43. d.—INDUSTRIES—FISHERIES—*cont.*

SUB-HEADS of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			d. J. MARINE BIOLOGICAL SECTION AND AQUARIUM—*cont.*	RS.	RS.	RS.	RS.
			Brought forward ..	12,778	13,100	13,500	13,000
d. J. 1. MARINE BIOLOGICAL SECTION—*cont.*			VOTED—*cont.*				
			OTHER CHARGES	*267* 8,274	8,300	8,300	7,700
			Travelling Allowances; Other compensatory—Local Allowances 1 (50), 1 (13½), 1 (6½), 3 (2–11–0), 1 (2–8–0), 1 (1–13–0), 1 (0–14–0); Contingencies.				
			TOTAL—d. J. 1.—VOTED ..	*267* 21,052	21,400	21,800	20,700
d. J. 2. AQUARIUM.			VOTED—				
			PAY OF ESTABLISHMENTS ..	2,844	2,800	2,800	2,900
	1	1	Laboratory Assistant (65—4—125).				
	4	4	Keepers 2 (23—35), 1 (19—33); Peon 1 (15—20).				
			Leave Allowances.				
			PAY OF MENIALS	1,284	1,300	1,300	1,300
			OTHER CHARGES	*836* 1,581	2,700	2,800	2,800
			House-rent Allowance 1 (15); Contingencies; Presidency Allowance 1 (2–8–0).				
			TOTAL—d. J. 2.—VOTED ..	*836* 5,709	6,800	6,900	7,000
			TOTAL—d. J. MARINE BIOLOGICAL SECTION AND AQUARIUM—VOTED	*1,103* 26,761	28,200	28,700	27,700
			d. K. FISH-CURING YARDS.				
d. K. 1. PAY AND ALLOWANCES OF STAFF.			VOTED—				
			PERMANENT	76,279	80,000	83,000	82,000
	2	2	Inspectors of Fisheries (70—250).				
	10	11	Sub-Inspectors 2 (80), 2 (70), 2 (60), 2 (50), 3 (40); Personal pay 3 (20), 5 (10).				
	1	1	Clerk 1 (30—55).				
	87	85	Petty yard officers 40 (20—25), 45 (19); Special pay 1 (5).				
	151	151	Peons 116 (12—18), 35 (12—17); Special pay 1 (2).				
			Leave Allowances.				
			TEMPORARY—				
	10	12	Inspectors of Fisheries 2 (70—250), 1 (65) for 8 months; Sub-Inspectors 8 (30—65), 1 (30) for 6 months.				
			Carried over ..	76,279	80,000	83,000	82,000

43. d.—INDUSTRIES—Fisheries—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			d. K. Fish-curing Yards—*cont.*				
			Brought forward ..	76,279	80,000	83,000	82,000
d. K. 1. Pay and Allowances of Staff—*cont.*			Voted—*cont.*				
			Temporary—*cont.*				
	11	11	Clerks 1 (55—70), 6 (35—60), 3 (30—55), 1 (30) for 8 months; Special pay 1 (25) ..				
	13	15	Petty yard officers 2 (20—25), 5 (19), 2 (19) for 8 months, 1 (19) for 6½ months, 3 (19) for 6 months, 2 (19) for 4 months.				
	1	1	Laboratory Attendant 1 (19) ..				
	21	28	Peons 2 (12—18), 17 (12—17)—11 (12 months), 3 (6 months) and 3 (4 months); 9 (12)—1 (12 months), 4 (8 months), 1 (6½ months) and 3 (6 months) ..				
			Travelling Allowances ..	8,868	7,300	7,900	7,900
			Overtime Fees	316	300	300	300
			Other compensatory .. .. Local allowance 1 (6-8-0)	..	100	100	100
			Total—d. K. 1.—Voted ..	85,463	87,700	91,300	90,300
d. K. 2. Petty Construction and Repairs.			Total—d. K. 2.—Voted ..	27,073	24,800	24,800	24,800
d. K. 3. Other Charges.			Voted—				
			Clothing and Equipment ..	791	1,200	1,500	1,200
			Apparatus and Materials ..	8,818	11,000	11,500	10,600
			Export and Import of Salt ..	54,954	47,500	38,000	45,000
			Purchase of Salt for fish-curing purposes	34,571	34,500	31,900	33,300
			Freight Charges for conveyance of salt	20,912	24,000	26,000	22,400
			Service Postage and Telegrams.	3,035	2,800	3,000	3,000
			Other Charges	*1,197* 6,266	} 7,400	7,000	7,300
			Total—d. K. 3.—Voted ..	*1,197* 1,29,347	1,28,400	1,18,900	1,22,800
			Total—d. K. Fish-curing Yards—Voted ..	*1,197* 2,41,883	2,40,900	2,35,000	2,37,900
Grand Total—43. d.—Fisheries ..				5,84,326	6,03,100	5,70,200	5,87,500
			Charged ..	*2,978*	*5,900*	*5,400*	..
			Voted ..	5,81,348	5,97,200	5,64,800	5,87,500

DEMAND XXIII—MISCELLANEOUS DEPARTMENTS.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1938-1939.

DEMAND FOR GRANT (VOTED) .. .. Rs. 21,66,800

Total of sums Charged .. .. .. *Rs. 62,600*

Summary by Major Heads.

HEAD OF ACCOUNT.	Accounts, 1936-1937.		Budget Estimate, 1937-1938.		Revised Estimate, 1937-1938.		Budget Estimate, 1938-1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
45. BROADCASTING ..	..	..	..	10,000	..	9,500	..	73,600
47. MISCELLANEOUS DEPARTMENTS ..	*78,909*	18,92,425	*72,500*	20,20,100	*63,200*	19,55,300	*62,600*	20,93,200
TOTAL—DEMAND XXIII ..	*78,909*	18,92,425	*72,500*	20,30,100	*63,200*	19,64,800	*62,600*	21,66,800
	19,71,334		21,02,600		20,28,000		22,29,400	

45. BROADCASTING.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936-1937.		Budget Estimate, 1937-1938.		Revised Estimate, 1937-1938.		Budget Estimate, 1938-1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
45. a. OTHER CHARGES—								
a. 1. PAY OF OFFICERS AND ESTABLISHMENT ..	..	..	..	..	..	200	..	7,500
a. 2. CONTINGENCIES ..	..	..	..	10,000	..	9,300	..	66,100
TOTAL—MAJOR HEAD—45. (INCLUDED IN DEMAND XXIII—MISCELLANEOUS DEPARTMENTS)	..	..	..	10,000	..	9,500	..	73,600
	..		10,000		9,500		73,600	

47—MISCELLANEOUS DEPARTMENTS.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936-1937.		Budget Estimate, 1937-1938.		Revised Estimate, 1937-1938.		Budget Estimate, 1938-1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
47. a. LABOUR—	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
a. A. DIRECTION—								
1. PAY OF OFFICERS.	*31,157*	7,776	*33,000*	8,400	*30,200*	8,400	*33,000*	9,000
2. PAY OF ESTABLISHMENTS ..	..	26,411	..	25,000	..	24,500	..	25,000
3. OTHER CHARGES.	*3,263*	11,409	*3,000*	12,000	*4,200*	13,200	*3,100*	13,100
a. B. DISTRICT STAFFS—								
1. PAY OF ESTABLISHMENTS ..	..	79,709	..	83,300	..	78,200	..	80,400
2. ALLOWANCES ..	..	23,383		24,600	..	23,000	..	22,900
3. CONTINGENCIES ..	*947*	13,154	..	14,700	..	13,900	..	13,900
a. C. COURT OF ENQUIRY UNDER TRADE DISPUTES ACT, 1929—								
PAY OF OFFICERS AND ESTABLISHMENTS AND OTHER CHARGES ..	..	..	..	..	..	2,800	..	1,400
Carried over ..	*35,367*	1,61,842	*36,000*	1,68,000	*34,400*	1,64,000	*36,100*	1,65,700

47—MISCELLANEOUS DEPARTMENTS—*cont.*

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted. (2)	Voted. (3)	Charged. (4)	Voted. (5)	Charged. (6)	Voted. (7)	Charged. (8)	Voted. (9)
(1)	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Brought forward ..	*35,367*	1,61,842	*36,000*	1,68,000	*34,400*	1,64,000	*36,100*	1,65,700
47. a. LABOUR—*cont.*								
a. D. DEPRESSED CLASSES—EDUCATION—								
1. PAY OF ESTABLISHMENTS ..		4,18,454	..	4,85,600	..	4,60,000		5,13,100
2. CONSTRUCTION AND REPAIR OF SCHOOL BUILDINGS		21,074	..	16,500	..	32,700	..	26,800
3. ALLOWANCES AND CONTINGENCIES.		31,690	..	38,000		33,700	..	37,000
4. SCHOLARSHIPS AND SCHOOLING CHARGES ..		78,180	..	87,300	..	86,300	..	87,500
5. EQUIPMENT FOR SCHOOLS ..		10,106	..	13,000	..	12,000	..	16,700
6. MAINTENANCE OF HOSTELS ..		22,425	..	25,700	..	23,500	..	24,900
7. GRANTS-IN-AID ..		39,250	..	43,900	..	45,000	..	53,000
a. E. DEPRESSED CLASSES—PUBLIC HEALTH—								
CONSTRUCTION AND REPAIR OF WELLS, PATHWAYS, BURIAL GROUNDS, ETC. ..		1,47,474	..	1,42,400	..	1,42,400	..	2,04,500
Total—a. A to a. E ..	*35,367*	9,30,495	*36,000*	10,20,400	*34,400*	9,99,600	*36,100*	11,29,200
a. F. RECLAMATION OF KALLARS AND KORAVARS—								
1. PAY OF ESTABLISHMENTS ..		1,50,336	..	1,55,800	..	1,55,400	..	1,64,000
2. CONSTRUCTION AND REPAIR OF SCHOOL BUILDINGS ..		3,694	..	5,900	.	5,900		2,400
3. SCHOLARSHIPS, SCHOOLING CHARGES AND CONTINGENCIES.		37,255	..	41,100	..	39,500	..	40,200
4. GRANTS-IN-AID ..		55,002	..	62,500	..	56,600	..	59,100
Carried over ..	..	2,46,287	..	2,65,300	..	2,57,400	..	2,65,700

47—MISCELLANEOUS DEPARTMENTS—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
47. a. LABOUR—*cont.*								
Brought forward ..	..	2,46,287	..	2,65,300	..	2,57,400	..	2,65,700
a. G. CRIMINAL TRIBES SETTLEMENTS—								
1. AZIZNAGAR SETTLEMENT ..	..	49,529	..	41,000	..	41,000	..	37,300
2. SIDDHAPURAM SETTLEMENT ..	..	13,931	..	16,900	..	17,200	..	13,100
3. SITANAGRAM SETTLEMENT..	*173*	36,442	..	38,300	..	36,700	..	36,500
4. BITRAGUNTA SETTLEMENT ..	..	38,709	..	36,500	..	38,200	..	39,400
5. CHINTALADEVI SETTLEMENT..	..	..	..	13,800	..	12,100	..	17,300
6. PAYMENTS TO SALVATION ARMY FOR SUPERVISION OF STUARTPURAM SETTLEMENT ..	..	33,957	..	24,700	..	22,900	..	20,800
7. PAYMENTS TO THE BOMBAY GOVERNMENT IN CHARGE OF DONGA DASARIS.	..	6,725	..	6,800	..	6,700	..	6,600
8. GENERAL ..	..	5,683	..	9,800	..	11,100	..	13,800
TOTAL—a. F. to a. G. ..	† *200*	†4,36,436	..	4,53,100	..	4,43,300	..	4,50,500
TOTAL—47. a. ..	† *35,567*	† 13,66,931	*36,000*	14,73,500	*34,400*	14,42,900	*36,100*	15,79,700
47. b. INSPECTOR OF FACTORIES—								
A. PAY OF OFFICERS ..	..	44,175	..	41,100	..	41,300	..	42,600
B. PAY OF ESTABLISHMENTS ..	..	18,262	..	18,200	..	18,400	..	18,200
C. OTHER CHARGES ..	*2,357*	17,032	*2,300*	17,700	*1,000*	15,800	..	14,300
TOTAL—47. b. ..	*2,357*	79,469	*2,300*	77,000	*1,000*	75,500	..	75,100

† Includes Rs. 27 (Non-voted) and Rs. 5,173 (Voted) relating to Konnur Settlement since abolished.

47—MISCELLANEOUS DEPARTMENTS—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1936–1937. Non-voted. (2)	Accounts, 1936–1937. Voted. (3)	Budget Estimate, 1937–1938. Charged. (4)	Budget Estimate, 1937–1938. Voted. (5)	Revised Estimate, 1937–1938. Charged. (6)	Revised Estimate, 1937–1938. Voted. (7)	Budget Estimate, 1938–1939. Charged. (8)	Budget Estimate, 1938–1939. Voted. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
47. c. INSPECTOR OF STEAM-BOILERS—								
A. PAY OF OFFICERS ..	..	34,229	..	35,400	..	35,500	..	36,100
B. PAY OF ESTABLISHMENTS ..	..	12,496	..	12,500	..	12,600	..	12,800
C. OTHER CHARGES ..	..	17,153	..	16,000	..	15,300	..	15,300
TOTAL—47. c. ..	..	63,878	..	63,900	..	63,400	..	64,200
47. d. GAZETTEER AND STATISTICAL MEMOIRS ..	..	5,584	..	..	..	..	..	..
47. e. EXAMINATIONS—								
A. VILLAGE OFFICERS' SPECIAL TESTS..	..	7,386	..	6,800	..	7,500	..	7,500
B. BOARD OF EXAMINERS ..	..	4,670	..	4,500	..	4,200	..	3,700
C. MADRAS PUBLIC SERVICE COMMISSION.	*24,172*	..	*24,600*	..	*23,000*	..	*21,700*	..
D. GOVERNMENT EXAMINATIONS BY THE COMMISSIONER—								
1. PAY OF OFFICERS AND ESTABLISHMENTS ..	..	30,553	..	31,900	..	31,500	..	31,900
2. TRAVELLING ALLOWANCES..	..	18,012	..	17,000	..	16,800	..	17,000
3. REMUNERATION TO EXAMINERS, SUPERINTENDENTS AND CLERKS ..	..	1,77,340	..	1,72,300	..	1,74,200	..	1,78,600
Carried over ..	*24,172*	2,37,961	*24,600*	2,32,500	*23,000*	2,34,200	*21,700*	2,38,700

47—MISCELLANEOUS DEPARTMENTS—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1936-1937. Non-voted. (2)	Accounts, 1936-1937. Voted. (3)	Budget Estimate, 1937-1938. Charged. (4)	Budget Estimate, 1937-1938. Voted. (5)	Revised Estimate, 1937-1938. Charged. (6)	Revised Estimate, 1937-1938. Voted. (7)	Budget Estimate, 1938-1939. Charged. (8)	Budget Estimate, 1938-1939. Voted. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
47. e. EXAMINATIONS—*cont.*								
Brought forward ..	*24,172*	2,37,961	*24,600*	2,32,500	*23,000*	2,34,200	*21,700*	2,38,700
D. 4. OTHER CHARGES.	..	1,19,595	..	1,15,300	..	1,15,300	..	1,15,300
E. GOVERNMENT EXAMINATIONS—OTHER EXAMINATIONS ..	..	327	..	300	..	300	..	300
TOTAL—47. e. ..	*24,172*	3,57,883	*24,600*	3,48,100	*23,000*	3,49,800	*21,700*	3,54,300
47. f. BUREAU OF COMMERCIAL INTELLIGENCE INCLUDING STATISTICS—								
A. PROVINCIAL ECONOMIC COUNCIL ..	..	2,191	..	4,100	..	200	..	..
B. DISTRICT ECONOMIC COUNCILS ..	..	398	..	28,800	..	3,300	..	..
TOTAL—47. f. ..	..	2,589	..	32,900	..	3,500	..	..
47. g. PROVINCIAL STATISTICS—REGISTRATION OF BIRTHS AND DEATHS—								
A. REGISTRAR-GENERAL OF BIRTHS, DEATHS AND MARRIAGES ..	..	2,442	..	8,500	..	8,500	..	8,500
B. COMPILATION OF VITAL STATISTICS..	..	8,759	..	8,300	..	8,300	..	8,300
TOTAL—47. g. ..	..	11,201	..	16,800	..	16,800	..	16,800
47. h. ADMINISTRATION OF INDIAN PARTNERSHIP ACT OF 1932—								
A. PAY OF ESTABLISHMENT AND OTHER CHARGES ..	..	†	..	2,900	..	3,000	..	3,000
TOTAL—47. h. ..	..	†	..	2,900	..	3,000	..	3,000

† The expenditure was treated as Central up to the 1st April 1937.

47—MISCELLANEOUS DEPARTMENTS—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1936–1937. Non-voted. (2)	Voted. (3)	Budget Estimate, 1937–1938. Charged. (4)	Voted. (5)	Revised Estimate, 1937–1938. Charged. (6)	Voted. (7)	Budget Estimate, 1938–1939. Charged (8)	Voted. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
47. j. CHARGES IN ENGLAND—HIGH COMMISSIONER FOR INDIA—								
A. LEAVE SALARIES AND DEPUTATION PAY	*10,390*	3,911	..	..	..	..	..	2,400
B. STERLING OVERSEAS PAY	*6,514*	..	*9,600*	..	*4,800*	..	*4,800*	..
C. STORES FOR INDIA	..	1,006	..	5,000	..	400	..	200
TOTAL—47. j. ..	*16,904*	4,917	*9,600*	5,000	*4,800*	400	*4,800*	2,600
47. k. LOSS OR GAIN BY EXCHANGE—								
A. OTHER THAN ON STORES	*— 91*	—21	..	..	..	..	..	..
B. STORES	..	—6	..	..	..	..	..	..
TOTAL—47. k. ..	*— 91*	—27	..	..	..	..	..	..
Deduct—Savings due to the revision of scales of pay in 1938 ..	..	..	..	..	..	..	..	— 2,500
TOTAL—INCLUDED IN DEMAND XXIII—MISCELLANEOUS DEPARTMENTS—MAJOR HEAD 47.	*78,909*	18,92,425	*72,500*	20,20,100	*63,200*	19,55,300	*62,600*	20,93,200
	* 19,71,334		* 20,92,600		* 20,18,500		21,55,800	

45. a. BROADCASTING—OTHER CHARGES.

SUB-HEADS of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			a. OTHER CHARGES.				
a. 1. PAY OF OFFICERS AND ESTABLISHMENTS.	..	14	VOTED—Assistant Engineer 1 (200); Mechanics 10 (45); Clerk Typist 1 (30); Peons 2 (12)	..	..	200	7,500
			TOTAL—a. 1.—VOTED ..	..	..	200	7,500
a. 2. ALLOWANCES AND CONTINGENCIES.			VOTED—Allowances—Other Compensatory—Presidency allowance 1 (6½), 2 (2½)	..	..	..	100
			Purchase and installation of receiving sets	..	10,000	8,700	36,000
			Other charges	..	..	600	30,000
			TOTAL—a. 2.—VOTED ..	..	10,000	9,300	66,100
GRAND TOTAL—45. a.—OTHER CHARGES—VOTED ..				..	10,000	9,500	73,600

* Excludes charges relating to the Electrical Inspector which were shown under 47 Miscellaneous Departments in the Budget for 1937–1938 as they are now shown under 13. Other Taxes and Duties—See page 107 *ante*.

47. a.—MISCELLANEOUS DEPARTMENTS—LABOUR.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			a. A. DIRECTION.	RS.	RS.	RS.	RS.
a. A. 1. PAY OF OFFICERS.			CHARGED	*31,157*	*33,000*	*30,200*	*33,000*
	1	*1*	*Commissioner (2,500), Special pay (250)*				
			VOTED	7,776	8,400	8,400	9,000
	1	1	Personal Assistant (300—850) ..				
			TOTAL—a. A. 1. *Charged* ..	*31,157*	*33,000*	*30,200*	*33,000*
			TOTAL—a. A. 1. VOTED ..	7,776	8,400	8,400	9,000
a. A. 2. PAY OF ESTABLISHMENTS.			VOTED	26,411	25,000	24,500	25,000
	22	22	Manager 1 (200—10—250); Clerks 3 (85—125), 6 (65—85), 10 (40—65), 1 (30—55); Special pay—Shorthand 2 (25); Personal pay—Typewriting 2 (10), Workmen's Compensation 1 (10); Attender 1 (23—35) ..				
	10	10	Daffadar 1 (20—25); Peons 8 (15—20), 1 (12—17)				
			Leave Allowances				
			Temporary—				
	1	1	Special Overseer 1 (50—60) ..				
			TOTAL—a. A. 2.—VOTED ..	26,411	25,000	24,500	25,000
a. A. 3. OTHER CHARGES.			CHARGED—				
			TRAVELLING ALLOWANCES (including cost of passages)	*3,263*	*3,000*	*4,200*	*3,100*
			VOTED—				
			TRAVELLING ALLOWANCES ..	1,422	1,500	1,000	1,300
			OTHER COMPENSATORY—				
			House Allowance 1 (40); Conveyance Allowance 1 (20), 1 (4)	1,455	1,300	1,300	1,200
			HONORARIA	60	100	100	100
			SERVICE POSTAGE AND TELEGRAMS.	3,000	2,200	3,000	3,000
			BOARDING CHARGES OF NAYADI FAMILIES	725	700	700	700
			DISCRETIONARY GRANTS BY THE COMMISSIONER OF LABOUR ..	432	1,400	1,400	2,000
			OTHER CHARGES	4,315	4,800	5,700	4,800
			TOTAL—a. A. 3. *Charged* ..	*3,263*	*3,000*	*4,200*	*3,100*
			TOTAL—a. A. 3. VOTED ..	11,409	12,000	13,200	13,100
			TOTAL—a. A. DIRECTION ..	80,016	81,400	80,500	83,200
			Charged ..	*34,420*	*36,000*	*34,400*	*36,100*
			VOTED ..	45,596	45,400	46,100	47,100

47. a.—MISCELLANEOUS DEPARTMENTS—LABOUR—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			a. B. DISTRICT STAFFS.	RS.	RS.	RS.	RS.
a. B. 1. PAY OF ESTABLISHMENTS.			VOTED	79,709	83,300	78,200	80,400
			Temporary—				
	14	14	District Labour Officers 9 (150—200), 5 (125—175). ..				
	22	19	Special Inspectors 19 (35—60); Special pay 4 (10)				
	36	36	Clerks 2 (60—80), 30 (35—60), 3 (30—55); Typist 1 (35—60); Special pay 1 (10), 1 (5) ..				
	13	11	Special Overseers 6 (50—60), 3 (50—58), 2 (35—50)—1 for full year, 1 for six months ..				
	2	2	Supervisors of Schools 2 (35—60)				
	1	1	Attender (20—35) ..				
	52	49	Peons 8 (12—17), 41 (12—18) ..				
			TOTAL—a. B. 1.—VOTED ..	79,709	83,300	78,200	80,400
a. B. 2. ALLOWANCES.			VOTED—				
			TRAVELLING ALLOWANCES ..	9,083	9,800	9,000	9,300
			FIXED TRAVELLING ALLOWANCES ..	14,300	14,800	14,000	13,600
			TOTAL—a. B. 2.—VOTED ..	23,383	24,600	23,000	22,900
a. B. 3. CONTINGENCIES.			VOTED—				
			SERVICE POSTAGE AND TELEGRAMS.	3,894	4,000	3,600	3,600
			OTHER CHARGES	*947 9,260	10,700	10,300	10,300
				947			
			TOTAL—a. B. 3—VOTED ..	13,154	14,700	13,900	13,900
				947			
			TOTAL—a. B.—DISTRICT STAFFS—VOTED ..	1,16,246	1,22,600	1,15,100	1,17,200
a. C. PAY OF OFFICERS AND ESTABLISHMENTS AND OTHER CHARGES.			a. C. COURT OF ENQUIRY UNDER TRADE DISPUTES ACT, 1929.				
			TOTAL—a. C.—VOTED ..	..	..	2,800	1,400

* Rates and Taxes

47. a.—MISCELLANEOUS DEPARTMENTS—Labour—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			a. D. Depressed Classes—Education.				
a. D. 1. Pay of Establishments.			Voted	4,18,454	4,85,600	4,60,000	5,13,100
	1,672	1,764	Temporary—Tailoring Instructor 1 (35—50); Drill and Drawing Master 1 (23—28); Carpentry Instructor 1 (30); Teachers 1,740 (varying rates from Rs. 5 to 60); Clerks 1 (30—55), 1 (25); Wardens 1 (35), 1 (30), 1 (28), 1 (25), 1 (23); Tutors 1 (30+5), 1 (28), 1 (25); Attender 1 (19—30); Physical Instructors 1 (20), 1 (10); Medical attendants 1 (20), 1 (10); Scout Master 1 (5); Peons 1 (12—17), 1 (15), 1 (12—18), 1 (12), 1 (6) ..				
			Total—a. D. 1.—Voted ..	4,18,454	4,85,600	4,60,000	5,13,100
a. D. 2. Construction and Repair of School Buildings.			Total—a. D. 2.—Voted ..	21,074	16,500	32,700	26,800
a. D. 3. Allowances and Contingencies.			Voted—				
			Allowances	1,752	1,700	2,000	2,000
			Rents	15,308	17,200	17,200	18,600
			Books and Periodicals ..	909	1,600	1,500	2,100
			Other Charges	13,721	17,500	13,000	14,300
			Total—a. D. 3.—Voted ..	31,690	38,000	33,700	37,000
a. D. 4. Scholarships and Schooling Charges.			Voted—				
			Scholarships and Stipends ..	74,433	82,300	82,300	83,300
			Clothing of Boys and other Schooling Charges	3,747	5,000	4,000	4,200
			Total—a. D. 4.—Voted ..	78,180	87,300	86,300	87,500
a. D. 5. Equipment for Schools.			Total—a. D. 5.—Voted ..	10,106	13,000	12,000	16,700
a. D. 6. Maintenance of Hostels.			Voted—				
			The Paddison Hostel, Madras ..	8,620	9,100	9,200	9,100
			The Slater Hostel, Perambur ..	3,585	5,600	3,900	5,100
			The Government Depressed Classes Hostel, Masulipatam.	5,951	6,500	6,400	6,400
			The Calicut Hostel	1,736	1,800	1,800	1,800
			The Sundaracharlu Hostel, Salem	2,533	2,700	2,200	2,500
			Total—a. D. 6.—Voted ..	22,425	25,700	23,500	24,900

47. a.—MISCELLANEOUS DEPARTMENTS—LABOUR—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			a. D. DEPRESSED CLASSES—EDUCATION—*cont.*	RS.	RS.	RS.	RS.
a. D. 7. GRANTS-IN-AID.			VOTED—				
			BOARDING GRANTS	33,242	36,700	35,600	42,500
			BUILDING GRANTS	1,242	2,500	4,000	2,500
			OTHER GRANTS	4,766	4,700	5,400	8,000
			TOTAL—a. D. 7.—VOTED ..	39,250	43,900	45,000	53,000
			TOTAL—a. D. DEPRESSED CLASSES—EDUCATION—VOTED ..	6,21,179	7,10,000	6,93,200	7,59,000
			a. E. DEPRESSED CLASSES—PUBLIC HEALTH.				
a. E. CONSTRUCTION AND REPAIR OF WELLS, PATHWAYS, BURIAL GROUNDS, ETC.			VOTED	1,47,474	1,90,000	1,42,400	2,14,300
			Deduct—PROBABLE SAVINGS ..		— 47,600		— 9,800
			TOTAL—a. E. DEPRESSED CLASSES—PUBLIC HEALTH—VOTED ..	1,47,474	1,42,400	1,42,400	2,04,500
			a. F. RECLAMATION OF KALLARS AND KORAVARS.				
a. F. 1. PAY OF ESTABLISHMENTS.			VOTED—				
			OFFICE ESTABLISHMENTS	12,937	13,800	13,400	14,000
	21	21	Temporary— Manager 1 (100—15/2—175); Accountant 1 (80—120); Clerks 2 (60—80), 1 (55—70), 12 (35—60), 3 (30—55); Typist 1 (35—60); Special pay—Shorthand 1 (15)				
	1	1	Peon (12)				
			Leave Allowances				
			SPECIAL ESTABLISHMENTS ..	1,35,618	1,40,200	1,40,200	1,48,200
	7	7	Temporary— Supervisors 6 (40—70); Overseer 1 (50—60)				
	410	427	Scout Master 1 (45), Instructor in Jaggery making and bee keeping 1 (30); Teachers and Mistresses 421 (varying rates); Boy Scout Instructors 2 (5); Sewing and Knitting Mistress 1 (16), Personal pay (1); Warden 1 (40).				
	1	1	Matron (15)				
			Remuneration for supervision of the Boarding houses at Uttamapalaiyam and Usilampatti 2 (22½)				
			Leave Allowances				
			ESTABLISHMENT FOR DARKHAST AND LOANS WORK	1,781	1,800	1,800	1,800
	2	2	Temporary— Special Inspectors 2 (35—60); Special pay 2 (10)				
	2	2	Peons 2 (12)				
			Leave Allowances				
			TOTAL—a. F. 1.—VOTED ..	1,50,336	1,55,800	1,55,400	1,64,000

47. a.—MISCELLANEOUS DEPARTMENTS—Labour—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			a. F. Reclamation of Kallars and Koravars —*cont.*				
a. F. 2. Construction and repair of School Buildings.			Total—a. F. 2.—Voted ..	3,694	5,900	5,900	2,400
a. F. 3. Scholarships, Schooling Charges and Contingencies.			Voted—				
			Scholarships and Stipends ..	6,828	9,300	9,200	9,200
			Equipment for Schools ..	1,516	2,300	2,200	900
			Construction and Repair of Wells	2,470	2,800	2,800	3,000
			Charges relating to Boarding Houses at Madura	10,951	13,200	11,000	12,300
			Free Clothing and Books ..	4,616	4,100	4,700	4,200
			Scout Charges	1,593	1,100	1,100	2,100
			Travelling Allowances ..	4,114	3,500	3,500	3,600
			Service Postage and Telegrams.	2,020	2,000	2,100	2,100
			Other Charges	3,147	2,800	2,900	2,800
			Total—a. F. 3.—Voted ..	37,255	41,100	39,500	40,200
a. F. 4. Grants-in-aid.			Voted—				
			Boarding	53,802	61,300	55,400	57,900
			Subsidy to the District Board, Madura, for loss of fee income resulting from the exemption of Kallar pupils of Usilampatti Board High School from payment of fees and towards the cost of supply of books to those pupils.	1,200	1,200	1,200	1,200
			Total—a. F. 4.—Voted ..	55,002	62,500	56,600	59,100
			Total—a. F. Reclamation of Kallars and Koravars—Voted ..	2,46,287	2,65,300	2,57,400	2,65,700

47. a.—MISCELLANEOUS DEPARTMENTS—LABOUR—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			a. G. CRIMINAL TRIBES SETTLEMENTS.				
a. G. 1. AZIZ-NAGAR SETTLEMENT.			VOTED—				
			PAY OF OFFICERS	4,160	4,200	4,200	1,400
	1	..	Manager (280—10—350) ..				
			PAY OF ESTABLISHMENTS ..	7,817	7,400	7,200	9,800
			Temporary—				
	20	21	Manager 1 (175); Commercial Accountant 1 (55—70); Clerks 3 (30—55); Carpentry and Blacksmithy Instructor 1 (30—45); Weaving Instructor 1 (30—45); Peons 2 (10); Teachers 3 (30—55), 1 (27—50); 8 (23—45); Special pay 1 (45), 2 (4).				
			ALLOWANCES AND CONTINGENCIES.	2,202	2,000	2,300	2,100
			Other Compensatory allowances—Conveyance allowance 1 (25) ..				
			OTHER CHARGES	35,350	27,400	27,300	24,000
			TOTAL—a. G. 1.—VOTED ..	49,529	41,000	41,000	37,300
a. G. 2. SIDDHA-PURAM SETTLEMENT.			VOTED—				
			ESTABLISHMENT CHARGES ..	5,800	5,900	6,200	5,600
			Temporary—				
	8	6	Manager 1 (175); Teachers 1 (27½—50), 1 (23—45), 1 (20—30); Clerk 1 (35—60); Compounder 1 (30—40); Special pay 1 (60), 1 (13½), 1 (12), 2 (9).				
			AGRICULTURAL AND OTHER CHARGES.	8,131	11,000	11,000	7,500
			TOTAL—a. G. 2.—VOTED ..	13,931	16,900	17,200	13,100
a. G. 3. SITA-NAGARAM SETTLE-MENT.			VOTED—				
	20	18	PAY OF ESTABLISHMENTS .. Manager 1 (225); Clerks 1 (35—60), 1 (30—55); Midwife 1 (30—55); Compounder 1 (28—40); Teachers 1 (30—55), 7 (23—45); Carpentry and Blacksmithy Instructor 1 (30—45), Special pay 1 (4), Karnam 1 (18); Ward boy 1 (10); Peon 1 (12); Female attendant 1 (8).	9,094	9,200	8,600	8,600
			Allowances and Contingencies—Other Compensatory Allowances—Conveyance Allowance 1 (25)	2,137	2,200	2,900	2,800
			Other Charges	(a) *173* 25,211	} 26,900	25,200	25,100
				173			
			TOTAL—a. G. 3.—VOTED ..	36,442	38,300	36,700	36,500

(*a*) Payments under Workmen's Compensation Act.

47. a.—MISCELLANEOUS DEPARTMENTS—LABOUR—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			a. G. CRIMINAL TRIBES SETTLEMENTS—*cont.*	RS.	RS.	RS.	RS.
a. G. 4. BITRAGUNTA SETTLEMENT.			VOTED—				
	17	13	PAY OF ESTABLISHMENTS AND ALLOWANCES .. .. .. Manager 1 (225); Clerks 1 (55—70), 1 (35—60); 1 (30—55); Teachers 5 (23—45); Midwife 1 (30—55); Compounder 1 (28—40); Wardboy 1 (10); Peon 1 (10); Special pay 1 (4)	7,837	7,700	7,200	7,800
			Contingencies and Other charges.	30,872	28,800	31,000	31,600
			TOTAL—a. G. 4.—VOTED ..	38,709	36,500	38,200	39,400
a. G. 5. CHINTALDEVI SETTLEMENT.			VOTED—				
			PAY OF ESTABLISHMENTS ..	..	2,300	2,200	3,400
	6	5	Manager 1 (175); Clerk 1 (35—60); Teacher 2 (23); Peon 1 (10).				
			ALLOWANCES AND CONTINGENCIES.	..	1,400	1,800	2,100
			OTHER CHARGES	..	10,100	8,100	11,800
			TOTAL—a. G. 5.—VOTED ..	..	13,800	12,100	17,300
a. G. 6. PAYMENTS TO SALVATION ARMY FOR SUPERVISION OF STUARTPURAM SETTLEMENT.			VOTED—				
			STUARTPURAM SETTLEMENT ..	33,457	24,200	22,400	20,300
			HEADQUARTERS SUPERVISION ..	500	500	500	500
			TOTAL—a. G. 6.—VOTED ..	33,957	24,700	22,900	20,800
a. G. 7. PAYMENTS TO THE BOMBAY GOVERNMENT IN CHARGE OF DONGA DASARIS.			TOTAL—a. G. 7.—VOTED ..	6,725	6,800	6,700	6,600
a. G. 8. GENERAL.			VOTED— GENERAL CHARGES CONNECTED WITH SETTLEMENTS	5,683	9,800	11,100	13,800
			TOTAL—a. G. 8.—VOTED ..	5,683	9,800	11,100	13,800
				† 200	..		
			TOTAL—a. G. CRIMINAL TRIBES SETTLEMENTS—VOTED ..	† 1,90,149	1,87,800	1,85,900	1,84,800
GRAND TOTAL—47. a.—LABOUR ..				14,02,498	15,09,500	14,77,300	16,15,800
			Charged ..	*† 35,567*	*36,000*	*34,400*	*36,100*
			VOTED ..	† 13,66,931	14,73,500	14,42,900	15,79,700

† Includes Rs. 27 (*Non-voted*) and Rs. 5,173 (Voted) relating to Konnur Settlement since abolished.

47. b.—MISCELLANEOUS DEPARTMENTS—Inspector of Factories.

Sub-heads of appropriation. (1)	Strength 1937–1938. (2)	Strength 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
b. A. Pay of Officers.			Voted	44,175	41,100	41,300	42,600
	6	6	Inspectors of Factories—4 (400—30—700), 1 (200—30/2—440—40/2—600); Assistant Inspector of Factories 1 (200—30/2—410), Special pay 1 (50)				
			Leave Allowances				
			Total—b. A.—Voted ..	44,175	41,100	41,300	42,600
b. B. Pay of Establishments.			Voted	18,262	18,200	18,400	18,200
	17	17	Clerks 1 (85—125), 2 (65—85), 4 (60—80), 5 (40—65), 4 (35—60); Typist 1 (40—65)				
	19	19	Peons 7 (15—20), 11 (12—18), 1 (12—17)				
			Leave Allowances				
			Total—b. B.—Voted ..	18,262	18,200	18,400	18,200
b. C. Other Charges.			Charged—				
			Fees to Medical Officers	*2,291*	*2,300*	*1,000*	..
			Voted—				
			Allowances	8,610	9,700	8,600	8,600
			Travelling allowances and other Compensatory — Conveyance allowance 1 (20)				
			Honoraria				
			Fees to Medical Officers ..	2,365	2,600	1,500	..
			Service Postage and Telegrams.	2,935	3,000	3,100	3,100
			Other Charges	* *66* 3,122	2,400	2,600	2,600
			Total—b. C. *Charged* ..	*2,357*	*2,300*	*1,000*	..
			Total—b. C. Voted ..	17,032	17,700	15,800	14,300
Grand Total—47. b.—Inspector of Factories ..				81,826	79,300	76,500	75,100
			Charged ..	*2,357*	*2,300*	*1,000*	..
			Voted ..	79,469	77,000	75,500	75,100

* Rates and taxes.

47. c.—MISCELLANEOUS DEPARTMENTS—Inspector of Steam Boilers.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
c. A. Pay of Officers.			Voted	34,229	35,400	35,500	36,100
	6	6	Chief Inspector 1 (700—30—1,000); Inspectors 2 (400—30—700), 3 (250—600)				
			Leave Allowances				
			Total—c. A.—Voted ..	34,229	35,400	35,500	36,100
c. B. Pay of Establishments.			Voted	12,496	12,500	12,600	12,800
	15	5	Clerks 1 (85—125), 1 (65—85), 3 (40—65), 4 (35—60); Typists 1 (40—65), 3 (35—60); Typist 1 (30—55); Copyist 1 (19—30) ..				
	13	13	Peons 5 (15—20), 6 (12—18), 2 (12—17)				
			Leave Allowances				
			Total—c. B.—Voted ..	12,496	12,500	12,600	12,800
c. C. Other Charges.			Voted—				
			Allowances	13,290	12,000	11,600	11,600
			Travelling Allowances; Other Compensatory—Madras House Allowance 1 (75).				
			Contingencies—Honoraria; Customs duty and other charges	5,040	5,300	5,000	5,000
			Recoveries	— 1,177	— 1,300	— 1,300	— 1,300
			Total—c. C.—Voted ..	17,153	16,000	15,300	15,300
Grand Total—47. c.—Inspector of Steam Boilers—Voted ..				63,878	63,900	63,400	64,200

47. e.—MISCELLANEOUS DEPARTMENTS—Examinations.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
					Figures by detailed account heads.		
				RS.	RS.	RS.	RS.
e. A. Village Officers' Special Tests.			Voted—				
			Honoraria to Examiners ..	6,705	6,100	6,800	6,800
			Other charges	681	700	700	700
			Total—e. A. Village Officers' Special Tests—Voted ..	7,386	6,800	7,500	7,500
e. B. Board of Examiners.			Voted—				
			Pay of Officers	900	900	800	600
			Secretary—Special pay (75) ..				
			Pay of Establishments ..	3,309	3,100	2,900	2,600
	6	5	Clerks 2 (65—125), 1 (40—65), Peons 2 (15—20)				
			Honoraria to Examiners ..	71	100	100	100
			Contingencies	390	400	400	400
			Total—e. B. Board of Examiners—Voted ..	4,670	4,500	4,200	3,700
e. C. Madras Public Service Commission.			Charged—				
			Honoraria to Examiners ..	*21,657*	*21,300*	*20,600*	*19,300*
			Contingencies	*2,515*	*3,300*	*2,400*	*2,400*
			Total—e. C. Madras Public Service Commission —*Charged* ..	*24,172*	*24,600*	*23,000*	*21,700*
			e. D. Government Examinations by the Commissioner.				
e. D. 1. Pay of Officers and Establishments.			Voted—				
			Pay of Officers	9,600	9,600	9,600	9,600
	1	1	Secretary, M.E.S. (250—800)				
			Pay of Establishments	20,953	22,300	21,900	22,300
	19	19	Assistant Secretary 1 (200—10—250); Manager and Accountant 1 (125—175); Clerks 2 (85—125), 4 (65—85), 9 (40—65); Typists 2 (40—65), Special pay—Shorthand allowance 1 (15)				
	7	7	Attender 1 (19—30); Peons 4 (15—20), 2 (12—17)				
	1	1	Temporary Clerk 1 (30—55) ..				
			Presidency Allowance				
			Leave Allowances				
			Total—e. D. 1.—Voted ..	30,553	31,900	31,500	31,900

47. e.—MISCELLANEOUS DEPARTMENTS—EXAMINATIONS—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			e. D. GOVERNMENT EXAMINATIONS BY THE COMMISSIONER—*cont.*				
e. D. 2. ALLOWANCES.			VOTED—				
			Travelling Allowances	18,012	17,000	16,800	16,800
			Other Compensatory—Presidency Allowances 1 (6½), 3 (2½) ..	..	..	..	200
			TOTAL—e. D. 2.—VOTED ..	18,012	17,000	16,800	17,000
e. D. 3. REMUNERATION TO EXAMINERS, SUPERINTENDENTS AND CLERKS.			VOTED—				
			GOVERNMENT SERVANTS	58,798	53,600	56,800	56,700
			NON-GOVERNMENT SERVANTS ..	1,18,542	1,18,700	1,17,400	1,21,900
			TOTAL—e. D. 3.—VOTED ..	1,77,340	1,72,300	1,74,200	1,78,600
e. D. 4. OTHER CHARGES.			VOTED—				
			COMPENSATION TO THE MADRAS UNIVERSITY	29,840	29,900	29,900	29,900
			COMPENSATION TO THE ANDHRA UNIVERSITY..	15,000	15,000	15,000	15,000
			EXAMINATIONS AND OFFICE CONTINGENCIES	74,755	70,400	70,400	70 400
			TOTAL—e. D. 4.—VOTED ..	1,19,595	1,15,300	1,15,300	1,15,300
			TOTAL—e. D. GOVERNMENT EXAMINATIONS BY THE COMMISSIONER—VOTED ..	3,45,500	3,36,500	3,37,800	3,42,800
			e. E. OTHER EXAMINATIONS.				
e. E. OTHER EXAMINATIONS.			VOTED—				
			EXAMINATIONS FOR ENGINE DRIVERS AND WATER-WORKS FITTERS ..	327	300	300	300
			TOTAL—e. E. OTHER EXAMINATIONS—VOTED ..	327	300	300	300
GRAND TOTAL—47. e.—EXAMINATIONS..				3,82,055	3,72,700	3,72,800	3,76,000
			Charged ..	*24,172*	*24,600*	*23,000*	*21,700*
			VOTED ..	3,57,883	3,48,100	3,49,800	3,54,300

47. f. MISCELLANEOUS DEPARTMENTS—BUREAU OF COMMERCIAL INTELLIGENCE INCLUDING STATISTICS.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
f A. PROVINCIAL ECONOMIC COUNCIL.			VOTED—				
			Travelling Allowances	2,191	4,100	200	..
			TOTAL—f. A.—VOTED ..	**2,191**	**4,100**	**200**	..
f. A. DISTRICT ECONOMIC COUNCILS.			VOTED	398	28,800	3,300	..
	24	24	Pay of establishment—Overseers (50—90)				
			Other charges				
			TOTAL—f. B.—VOTED ..	**398**	**28,800**	**3,300**	..
GRAND TOTAL—47. f.—BUREAU OF COMMERCIAL INTELLIGENCE INCLUDING STATISTICS—VOTED.				**2,589**	**32,900**	**3,500**	..

47. g.—MISCELLANEOUS DEPARTMENTS—PROVINCIAL STATISTICS—REGISTRATION OF BIRTHS AND DEATHS.

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
g. A. REGISTRAR-GENERAL OF BIRTHS, DEATHS AND MARRIAGES.			VOTED—				
			PAY AND ALLOWANCES OF OFFICERS AND ESTABLISHMENT	2,072	2,200	2,200	2,200
			Pay of establishments—				
	4	4	Clerks 1 (65—85), 1 (40—65); Attender 1 (23—35); Peon 1 (15—20)				
			Leave Allowances				
			Allowance to the Roman Catholic Archbishop of Madras for furnishing ecclesiastical returns to the Secretary of State ..	..	6,000	6,000	6,000
			HONORARIA	245	200	200	200
			CONTINGENCIES	125	100	100	100
			TOTAL—g. A. REGISTRAR-GENERAL OF BIRTHS, DEATHS AND MARRIAGES—VOTED ..	**2,442**	**8,500**	**8,500**	**8,500**

47. g.—MISCELLANEOUS DEPARTMENTS—PROVINCIAL STATISTICS (REGISTRATION OF BIRTHS AND DEATHS).

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
g. B. COMPILATION OF VITAL STATISTICS.			VOTED	8,759	8,300	8,300	8,300
	16	16	Clerks 16 (30—55)				
	1	1	Temporary—Attender 1 (23—35) ..				
			Other compensatory—Presidency allowance 16 (6½)				
			Leave Allowances				
			TOTAL—g. B. COMPILATION OF VITAL STATISTICS—VOTED..	8,759	8,300	8,300	8,300
GRAND TOTAL—47. g.—PROVINCIAL STATISTICS (REGISTRATION OF BIRTHS AND DEATHS)—VOTED				11,201	16,800	16,800	16,800

47. h.—MISCELLANEOUS DEPARTMENTS—ADMINISTRATION OF INDIAN PARTNERSHIP ACT, 1932.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
A. PAY OF ESTABLISHMENTS AND OTHER CHARGES.			VOTED—				
			PAY OF ESTABLISHMENT—				
	3	3	Clerks 1 (65—85), 1 (40—65) ; Peon 1 (12—18)		1,700	1,800	1,800
			Presidency allowance 1 (2½) ..				
			Honorarium (75)		900	900	900
			Contingencies		300	300	300
			TOTAL—h. A.—VOTED ..		2,900	3,000	3,000
GRAND TOTAL—47. h.—ADMINISTRATION OF INDIAN PARTNERSHIP ACT, 1932—VOTED				†	2,900	3,000	3.000

† The expenditure was treated as Central up to the 1st April 1937.

DEMAND XXIV—CIVIL WORKS—WORKS.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1938–1939.

Demand for Grant (Voted) .. Rs. 43,81,900

Total of sums Charged .. *Rs. 2,88,500*

50. CIVIL WORKS—WORKS.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
50. a. ORIGINAL WORKS—BUILDINGS—	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
I. ORDINARY AREAS.								
A. LAND REVENUE ..	..	1,019	..	2,000	..	400	..	1,000
B. EXCISE	..	2,088	..	15,000	..	1,900	..	..
C. FOREST	..	6,869	..	21,000	..	26,300	..	7,000
D. REGISTRATION ..	..	45,637	..	80,000	..	76,000	..	80,000
E. GENERAL ADMINISTRATION—								
1. RESIDENCES OF THE GOVERNOR ..	..	59,933	*50,500*	..	*50,500*	..	*50,000*	..
2. OTHER WORKS ...	..	1,67,667	..	4,26,700	..	3,80,800	..	3,39,300
F. ADMINISTRATION OF JUSTICE—								
1. HIGH COURT ..	..	1,26,646		2,05,000	*17,300*	..	*4,500*	..
2. EXCLUDING HIGH COURT	..		..		..	1,68,400	..	1,58,000
G. JAILS AND CONVICT SETTLEMENTS ..	..	1,96,241	..	2,13,000	..	1,92,700	..	1,79,000
H. POLICE	..	2,58,552	..	2,37,500	..	2,46,300	..	2,30,800
J. SCIENTIFIC DEPARTMENTS	..	18,203	..	75,200	..	67,500	..	15,000
K. EDUCATION ..	..	1,93,148	..	3,48,300	..	2,72,700	..	2,70,000
L. MEDICAL	..	2,52,982	..	5,42,900	..	4,57,700 † + 800	..	5,13,000
M. PUBLIC HEALTH ..	..	9,384	..	5,000	..	6,000	..	5,000
N. AGRICULTURE ..	..	73,183	..	90,500	..	93,200	..	51,000
O. VETERINARY ..	..	18,371	..	48,400	..	32,000	..	53,500
P. CO-OPERATIVE CREDIT.	..	..	..	4,000	..	4,000	..	4,000
Q. INDUSTRIES ..	..	8,696	..	36,200	..	37,900	..	15,000
R. CIVIL WORKS ..	..	2,06,868	..	2,34,000	..	2,14,100	..	1,43,300
S. STATIONERY AND PRINTING	..	83,484	..	1,57,000	..	1,40,800	..	1,18,000
T. MISCELLANEOUS DEPARTMENTS ..	..	3,900	..	10,000	..	2,200	..	10,000
TOTAL—50. a.—I. ORDINARY AREAS.		17,32,871	*50,500*	27,51,700	*67,800*	24,21,700	*54,500*	21,92,900

† Represents cost of English Stores.

50. CIVIL WORKS—*cont.*

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
50. a. ORIGINAL WORKS—BUILDINGS—*cont.*								
II. PARTIALLY EXCLUDED AREAS—								
B. EXCISE	..	..	..	200	..	100	..	..
D. REGISTRATION ..	..	256	..	..	..	..		..
E. GENERAL ADMINISTRATION	..	277	..	3,000	..	1,500	..	1,000
F. ADMINISTRATION OF JUSTICE	..	..	..	..	..	100		..
H. POLICE	..	1,769	..	2,000	..	900	..	6,700
K. EDUCATION ..	..	761	..	1,800	..	1,300	..	4,600
L. MEDICAL	..	795	..	1,000	..	1,600	..	1,000
M. PUBLIC HEALTH ..	..	..	..	..	..	1,600	..	..
O. VETERINARY ..	..	† — 16	..	..	..	500	..	..
R. CIVIL WORKS ..	..	311	..	3,800	..	200	..	1,000
TOTAL—50. a.—II. PARTIALLY EXCLUDED AREAS ..	..	4,153	..	11,800	..	7,800	..	14,300
TOTAL—50. a. ..	..	17,37,024	*50,500*	27,63,500	*67,800*	24,29,500	*54,500*	22,07,200
50. b. ORIGINAL WORKS—COMMUNICATIONS.								
I. ORDINARY AREAS ..	..	1,33,006	..	7,47,700	..	5,58,500	..	4,11,700
II. PARTIALLY EXCLUDED AREAS	..	1,32,241	..	1,31,400	..	1,22,600	..	74,000
TOTAL—50. b. ..	..	2,65,247	..	8,79,100	..	6,81,100	..	4,85,700
50. c. ORIGINAL WORKS—MISCELLANEOUS ..	..	..	..	9,700	..	9,700	..	..
50. LUMP-SUM DEDUCTION FOR PROBABLE SAVINGS—								
I. ORDINARY AREAS ..	..	..	*—6,700*	—3,50,200	..	..	..	—2,60,500
II. PARTIALLY EXCLUDED AREAS	..	..	..	— 7,200	..	..	..	—4,400
TOTAL—LUMP DEDUCTION ..	..	..	*—6,700*	—3,57,400	..	..	..	—2,64,900

† Relates to Agriculture.

50. CIVIL WORKS—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
50. d. REPAIRS—	RS.	RS	RS.	RS.	RS.	RS.	RS.	RS.
I. ORDINARY AREAS—								
A. RESIDENCES OF THE GOVERNOR ..	*55,990*	1,69,448	*2,19,000*	..	*2,09,000*	..	*2,19,000*	..
B. BUILDINGS—								
(i) HIGH COURT ..	*1,76,033*	10,38,565	..	12,68,500	*13,900*	..	*15,000*	..
(ii) EXCLUDING HIGH COURT ..					..	12,54,600	..	12,35,000
C. COMMUNICATIONS ..	*81*	5,04,040	..	4,98,500	..	4,98,500	..	4,75,000
D. MISCELLANEOUS ..	*1,525*	16,033	..	19,900	..	19,900	..	18,400
TOTAL—50. d. I. ..	*2,33,629*	17,28,086	*2,19,000*	17,86,900	*2,22,900*	17,73,000	*2,34,000*	17,28,400
II. PARTIALLY EXCLUDED AREAS ..	*143*	2,12,730	..	2,58,100	..	2,55,800	..	2,55,800
TOTAL—50. d. ..	*2,33,772*	19,40,816	*2,19,000*	20,45,000	*2,22,900*	20,28,800	*2,34,000*	19,84,200
50. h. SUSPENSE—								
A. LONDON STORES ..	..	..	..	..	..	..	..	..
B. OTHER SUSPENSE ACCOUNTS ..	..	..	..	—47,500	..	—88,400	..	—50,300
TOTAL—50. h. ..	..	—65,686	..	—47,500	..	—88,400	..	—50,300
50. LUMP ADDITION FOR REGRANT OF LAPSES—								
I. ORDINARY AREAS ..	..	..	..	20,000	..	..	..	20,000
TOTAL—LUMP ADDITION ..	..	..	..	20,000	..	..	..	20,000
TOTAL—DEMAND XXIV—CIVIL WORKS—WORKS.	*2,33,772*	38,77,401	*2,62,800*	53,12,400	*2,90,700*	50,60,700	*2,88,500*	43,81,900
	41,11,173		55,75,200		53,51,400		46,70,400	

50. CIVIL WORKS.

(Total for the Major Head.)

Particulars. (1)	Accounts, 1936–1937. Non-voted. (2)	Accounts, 1936–1937. Voted. (3)	Budget Estimate, 1937–1938. Charged. (4)	Budget Estimate, 1937–1938. Voted. (5)	Revised Estimate, 1937–1938. Charged. (6)	Revised Estimate, 1937–1938. Voted. (7)	Budget Estimate, 1938–1939. Charged. (8)	Budget Estimate, 1938–1939. Voted. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Amount included under Demand XXIV—Civil Works—Works ..	*2,33,772*	38,77,401	*2,62,800*	53,12,400	*2,90,700*	50,60,700	*2,88,500*	43,81,900
Add—								
(1) Amount included under Demand XXV —Civil Works— Establishment, etc., on *Pro-rata* basis—								
Establishment—								
(i) Ordinary areas ..	*2,85,972*	13,82,859	*4,26,000*	16,24,600	*4,13,300*	16,60,400	*4,12,300*	16,03,200
(ii) Partially excluded areas ..	*20,113*	1,19,375	..	60,700	..	56,500	..	52,900
Tools and Plant—								
(i) Ordinary areas ..	5	59,608	..	41,600	..	40,200	..	33,500
(ii) Partially excluded areas ..	..	1,339	..	1,400	..	1,400	..	1,200
(2) Amount included under Demand XXVI —Civil Works—Grants-in-Aid—								
Grants-in-Aid ..	..	64,31,504	..	57,16,700	..	58,01,000	..	56,85,800
Grand Total—Major Head—50 ..	*5,39,862*	1,18,72,086	*6,88,800*	1,27,57,400	*7,04,000*	1,26,20,200	*7,00,800*	1,17,58,500
	1,24,11,948		1,34,46,200		1,33,24,200		1,24,59,300	

DEMAND XXV—CIVIL WORKS—ESTABLISHMENT AND TOOLS AND PLANT.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1938–1939.

Demand for Grant (Voted) .. .. Rs. 35,10,000

Total of sums Charged .. .. *Rs. 9,42,200*

50—CIVIL WORKS—ESTABLISHMENT AND TOOLS AND PLANT.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and Sub-heads of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
50. e. ESTABLISHMENT—	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
e. A. Chief Engineers—								
1. Pay of Officers.	*1,04,657*	14,368	*1,00,400*	17,400	*1,00,000*	15,000	*99,600*	16,800
2. Pay of Establishments	..	1,82,727	..	1,86,600	..	1,80,100	..	1,80,600
3. Allowances ..	*5,942*	9,535	*6,700*	10,000	*5,400*	9,800	*5,400*	9,100
4. Contingencies ..	..	20,630	..	21,200	..	18,000	..	17,700
e. B. Government Architects—								
1. Pay and Allowances of Officers	..	35,655	..	38,600	..	15,400		10,100
2. Pay and Allowances of Establishments.	..	26,035	..	38,800	..	26,900	..	27,000
e. C. Electrical Engineer—								
1. Pay of Officers.	*16,500*	13,002	*16,500*	13,900	*16,500*	14,700	*16,500*	14,500
2. Pay of Establishments		25,338	..	24,700		25,900		25,500
3. Other Charges ..	*3,447*	14,793	*3,100*	14,100	*2,200*	15,200	*3,100*	14,900
e. D. Superintending Engineers—								
1. Pay of Officers.	*1,56,682*	36,995	*1,60,000*	40,300	*1,78,000*	37,000	*1,73,600*	35,000
2. Pay of Establishments		1,81,872	..	1,95,100		1,87,000	..	1,86,400
Carried over ..	*2,87,228*	5,60,950	*2,86,700*	6,00,700	*3,02,100*	5,45,000	*2,98,200*	5,37,600

50—CIVIL WORKS—ESTABLISHMENT AND TOOLS AND PLANT—*cont.*
Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
50. e. ESTABLISHMENT—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Brought forward ..	*2,87,228*	5,60,950	*2,86,700*	6,00,700	*3,02,100*	5,45,000	*2,98,200*	5,37,600
e. D. SUPERINTENDING ENGINEERS—*cont.*								
3. ALLOWANCES ..	*15,824*	7,061	*19,000*	5,600	*20,000*	5,800	*20,000*	5,500
4. CONTINGENCIES ..	..	20,010	..	18,400	..	20,000	..	19,000
5. CHARGES RECOVERABLE FROM GOVERNMENTS AND DEPARTMENTS ..	..	—34,854	..	—16,500	..	—17,700	..	—1,700
e. E. EXECUTIVE ESTABLISHMENTS—								
I.—ORDINARY AREAS—								
1. PAY OF OFFICERS.	*4,17,911*	5,81,280	*4,13,500*	6,17,300	*3,95,000*	6,17,300	*4,06,700*	6,15,600
2. PAY OF ESTABLISHMENTS—PERMANENT	..	11,69,996	..	11,78,900	..	12,69,000	..	13,11,300
3. PAY OF ESTABLISHMENTS—TEMPORARY	..	3,89,101	..	4,25,100	..	3,79,000	..	3,13,100
4. ALLOWANCES ..	*66,169*	3,02,898	*60,300*	3,02,500	*53,900*	3,13,600	*53,900*	3,10,200
5. CONTINGENCIES ..	..	1,30,195	..	1,35,200	..	1,33,500	..	1,33,100
6. CHARGES RECOVERABLE FROM GOVERNMENTS AND DEPARTMENTS ..	..	..	..	—38,900	..	—38,600		—2,100
II.—PARTIALLY EXCLUDED AREAS—								
1. PAY OF OFFICERS ..	*9,792*	21,654	..	5,600	..	3,900	..	3,600
2. PAY OF ESTABLISHMENTS	..	76,213	..	41,500	..	38,400	..	35,600
3. ALLOWANCES ..	*1,418*	19,379	..	11,500	..	11,900	..	11,400
4. CONTINGENCIES ..	..	7,431	..	2,100	..	2,300	..	2,300
Carried over ..	*7,98,342*	32,51,314	*7,79,500*	32,89,000	*7,71,000*	32,83,400	*7,78,800*	32,94,500

50—CIVIL WORKS—ESTABLISHMENT AND TOOLS AND PLANT—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
50. e. ESTABLISHMENT—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Brought forward ..	*7,98,342*	32,51,314	*7,79,500*	32,89,000	*7,71,000*	32,83,400	*7,78,800*	32,94,500
e. F. MEDICAL ESTABLISHMENTS	..	2,642	..	3,100	..	3,200	..	3,100
e. G. DISTRICT BOARD ENGINEERS ..	..	2,13,054	..	2,47,000	..	2,47,200	..	2,29,600
e. H. METTUR TOWNSHIP ADMINISTRATION ..	..	..	..	..	..	..	..	..
e. J. CHARGES PAYABLE TO OR RECOVERABLE FROM GOVERNMENTS, DEPARTMENTS AND OTHERS—								
I. ORDINARY AREAS ..	*64*	—1,43,018†	..	—1,09,300	..	—1,05,300	..	—1,08,300
TOTAL—50. e. ..	*7,98,406*	‡ 33,23,962	*7,79,500*	34,29,800	*7,71,000*	34,28,500	*7,78,800*	34,18,900
50. j. CHARGES IN ENGLAND—								
HIGH COMMISSIONER FOR INDIA.								
I. ORDINARY AREAS—								
A. LEAVE SALARIES AND DEPUTATION PAY ..	*1,33,479* (A and B)	..	*1,18,600*	..	*84,000*	18,200	*99,400*	3,400
B. STERLING OVERSEAS PAY		..	*67,400*	..	*64,800*	..	*64,200*	..
TOTAL—j. I. ..	*1,33,479*	248	*1,86,000*	..	*1,48,800*	18,200	*1,63,600*	3,400
II. PARTIALLY EXCLUDED AREAS—								
A. LEAVE SALARIES AND DEPUTATION PAY ..	*8,605*							
B. STERLING OVERSEAS PAY	*97*							
TOTAL—j. II. ..	*8,702*	..	..	..	..	..	..	..
TOTAL—50. j. ..	*1,42,181*	248	*1,86,000*	..	*1,48,800*	18,200	*1,63,600*	3,400
50. k. LOSS OR GAIN BY EXCHANGE—								
I. ORDINARY AREAS ..	*— 728*	—2	..	..	*— 800*	— 100	..	..
II. PARTIALLY EXCLUDED AREAS ..	*—44*	..	..	..	..	..	..	..
Deduct—Savings due to the revision of Scales of pay in 1938	..	..	..	..	..	..	..	— 500
TOTAL—ESTABLISHMENT ..	*9,39,815*	33,24,208	*9,65,500*	34,29,800	*9,19,000*	34,46,600	*9,42,400*	34,21,800

† Includes Rs. 1,681 relating to Partially Excluded Areas.

‡ Excludes Rs. 5,300 relating to Pay of Establishments and other charges on account of Government Houses transferred to '25. General Administration'.

50—CIVIL WORKS—Establishment and Tools and Plant—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
50. f. TOOLS AND PLANT—								
f. A. NEW SUPPLIES—								
I. ORDINARY AREAS.	..	36,692	..	{ 47,200 + 6,800†	..	42,400 +7,200 †	..	36,700 +4,000 †
II. PARTIALLY EXCLUDED AREAS ..	..	258	..	500	..	600	..	300
TOTAL—50 f. A. ..	..	36,950	..	54,500	..	50,200	..	41,000
f. B. REPAIRS AND CARRIAGE—								
I. ORDINARY AREAS.	..	53,493	..	53,000	..	52,000	..	48,000
II. PARTIALLY EXCLUDED AREAS ..	..	876	..	900	..	800	..	900
TOTAL—50 f. B. ..	..	54,369	..	53,900	..	52,800	..	48,900
f. C. CHARGES PAYABLE TO OR RECOVERABLE FROM GOVERNMENTS AND OTHERS—								
I. ORDINARY AREAS.	*5*	— 1,363	..	..	..	— 1,000	..	— 1,000
TOTAL—50 f. C. ..	*5*	— 1,363	..	..	..	— 1,000	..	— 1,000
TOTAL—TOOLS AND PLANT	*5*	89,956	..	1,08,400	..	1,02,000	..	88,900
TOTAL—DEMAND XXV—CIVIL WORKS—ESTABLISHMENT AND TOOLS AND PLANT—								
GROSS ..	*9,39,820*	34,14,164	*9,65,500*	35,38,200	*9,19,000*	35,48,600	*9,42,400*	35,10,700
Deduct—AMOUNT MET FROM FAMINE RELIEF FUND	..	..	*—4,100*	—13,900	*—6,400*	—22,700	*—200*	— 700
NET DEMAND XXV ..	*9,39,820*	34,14,164	*9,61,400*	35,24,300	*9,12,600*	35,25,900	*9,42,200*	35,10,000
	43,53,984		44,85,700		44,38,500		44,52,200	

† Represents cost of English Stores.

50—CIVIL WORKS—ESTABLISHMENT.

DISTRIBUTION OF ESTABLISHMENT CHARGES INCLUDED UNDER DEMAND XXV OVER THE SEVERAL PUBLIC WORKS HEADS OF ACCOUNT.*

Particulars.	Accounts, 1936-1937.		Budget Estimate, 1937-1938.		Revised Estimate, 1937-1938.		Budget Estimate, 1938-1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
XVII. IRRIGATION, NAVIGATION, ETC., WORKS—WORKING EXPENSES—								
IRRIGATION WORKS—								
PRODUCTIVE	*2,34,310*	7,99,057	*2,24,000*	7,24,400	*2,13,600*	7,30,700	*2,17,900*	7,25,900
UNPRODUCTIVE ..	*17,806*	59,554	*20,400*	65,600	*20,600*	70,500	*21,300*	71,100
NAVIGATION, ETC., WORKS — UNPRODUCTIVE	*13,383*	31,052	*12,800*	41,300	*13,200*	45,100	*15,000*	50,000
18. IRRIGATION — OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES	*2,29,867*	5,71,661	*1,40,700*	4,54,900	*1,36,000*	4,65,100	*1,37,400*	4,57,800
19. CONSTRUCTION OF IRRIGATION, NAVIGATION, ETC., WORKS—								
(i) FINANCED FROM FAMINE RELIEF FUND .. .. (ii) FINANCED FROM ORDINARY REVENUES	*15,807*	38,505	*4,100* *15,400*	13,300 49,900	*6,400* *8,500*	21,800 29,100	*200* *11,500*	700 38,000
68. CONSTRUCTION OF IRRIGATION, NAVIGATION, ETC., WORKS..	*57,763*	1,73,680	*36,600*	1,18,500	*29,900*	1,02,400	*41,400*	1,37,600
50. CIVIL WORKS. ORDINARY AREAS ..	*2,85,972*	13,82,859	*4,26,000*	16,24,600	*4,13,300*	16,60,400	*4,12,300*	16,03,200
50. CIVIL WORKS. PARTIALLY EXCLUDED AREAS ..	*20,113*	1,19,375	..	60,700	..	56,500	..	52,900
81. CIVIL WORKS—NOT CHARGED TO REVENUE	*64,794*	1,48,465	*85,500*	2,76,600	*77,500*	2,65,000	*85,400*	2,84,600
TOTAL—50.—CIVIL WORKS—ESTABLISHMENT.	*9,39,815*	33,24,208	*9,65,500*	34,29,800	*9,19,000*	34,46,600	*9,42,400*	34,21,800
	42,64,023		43,95,300		43,65,600		43,64,200	

* The distribution is proportionate to the total works outlay under each head of account as compared with the grand total of works outlay under all the heads.

50—CIVIL WORKS—Tools and Plant.

Distribution of tools and plant charges included under Demand XXV over the several Public Works heads of account.*

Particulars. (1)	Accounts, 1936–1937. Non-voted. (2)	Accounts, 1936–1937. Voted. (3)	Budget Estimate, 1937–1938. Charged. (4)	Budget Estimate, 1937–1938. Voted. (5)	Revised Estimate, 1937–1938. Charged. (6)	Revised Estimate, 1937–1938. Voted. (7)	Budget Estimate, 1938–1939. Charged. (8)	Budget Estimate, 1938–1939. Voted. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
XVII. Irrigation, Navigation, etc., Works — Working Expenses—								
Irrigation Works—Productive ..		11,942	..	21,800	..	20,500	..	17,800
Unproductive ..		925	..	2,000	..	2,000		1,800
Navigation, etc., Works — Unproductive ..		452	..	1,800	..	1,800	..	1,800
18. Irrigation — Other Revenue Expenditure Financed from Ordinary Revenues ..		9,697	..	19,800	..	19,000	..	16,300
19. Construction of Irrigation, Navigation, etc., Works—								
(i) Financed from Famine Relief Fund.. ..		719	..	600	..	900	..	..
(ii) Financed from Ordinary revenues ..			..	2,200	..	1,200	..	1,400
68. Construction of Irrigation, Navigation, etc., Works.		2,768	..	5,200	..	4,200	..	4,900
50. Civil Works. Ordinary areas ..	5	59,608	..	41,600	..	40,200	..	33,500
50. Civil Works. Partially excluded areas ..		1,339	..	1,400	..	1,400	..	1,200
81. Civil Works—Not charged to Revenue		2,506	..	12,000	..	10,800	..	10,200
TOTAL—50. CIVIL WORKS —TOOLS AND PLANT.	5	89,956	..	1,08,400	..	1,02,000	..	88,900
	89,961		1,08,400		1,02,000		88,900	

* The distribution is proportionate to the total works outlay under each head of account as compared with the grand total of works outlay under all the heads.

DEMAND XXVI—CIVIL WORKS—GRANTS-IN-AID.

ESTIMATE OF THE AMOUNT REQUIRED FOR EXPENDITURE IN 1938–1939.

DEMAND FOR GRANT (VOTED) .. .. Rs. 56,85,800

50. CIVIL WORKS—GRANTS-IN-AID.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
50. g. GRANTS-IN-AID—								
g. A. GRANTS TO LOCAL BODIES FOR TRUNK ROADS	..	19,48,222	..	19,66,000	..	19,60,000	..	19,80,000
g. B. GRANTS TO DISTRICT BOARDS FOR IMPORTANT MARKETING ROADS.	..	14,45,169	..	14,36,000	..	14,37,600	..	14,40,000
g. C. MISCELLANEOUS GRANTS TO LOCAL BODIES FOR ROAD MAINTENANCE ..	..	29,297	..	29,300	..	29,300	..	29,300
g. D. GRANTS TO LOCAL BODIES FOR ROADS AND BRIDGES (OTHER THAN VILLAGE COMMUNICATIONS)	..	15,59,687	..	6,18,100	..	8,23,700	..	5,24,800
g. E. GRANTS TO LOCAL BODIES FOR VILLAGE COMMUNICATIONS	..	3,69,421	..	..	..	..	..	1,00,000
g. F. GRANTS TO LOCAL BODIES FOR WATER-SUPPLY AND DRAINAGE SCHEMES EXECUTED BY THE PUBLIC WORKS DEPARTMENT ..	..	2,24,928	..	2,02,800	..	1,79,500	..	1,34,700
g. G. CENTRAL ROAD FUND ACCOUNT—COMMUNICATIONS.	..	8,54,780	..	14,64,500	..	13,70,900	..	14,77,000
TOTAL—DEMAND XXVI.—CIVIL WORKS—GRANTS-IN-AID (ALSO MINOR HEAD—50. g. GRANTS-IN-AID).	..	64,31,504	..	57,16,700	..	58,01,000	..	56,85,800
	64,31,504		57,16,700		58,01,000		56,85,800	

50. g.—CIVIL WORKS—Grants-in-aid.

Sub-heads of appropriation.	Details.	Figures by detailed account heads. Accounts, 1936–1937.	Budget Estimate, 1937–1938.	Revised Estimate, 1937–1938.	Budget Estimate, 1938–1939.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
g. A. Grants to Local Bodies for Trunk Roads.	Voted—				
	District Boards	18,27,650	19,66,000	19,60,000	19,80,000
	Municipalities	1,20,572			
	Total—g. A.—Voted ..	19,48,222	19,66,000	19,60,000	19,80,000
g. B. Grants to District Boards for Important Marketing Roads.	Total—g. B.—Voted ..	14,45,169	14,36,000	14,37,600	14,40,000
g. C. Miscellaneous Grants to Local Bodies for Road Maintenance.	Voted— District Boards .. .. .. Nilgiris (4,000); Madura (600).	4,600	4,600	4,600	4,600
	Municipalities .. .. Coonoor (2,500); Ootacamund (16,100); Kodaikanal (1,400); Saidapet (500); Madras Corporation (4,200).	24,697	24,700	24,700	24,700
	Total—g. C.—Voted ..	29,297	29,300	29,300	29,300
g. D. Grants to Local Bodies for Roads and Bridges (other than Village Communications).	Voted— District Boards	14,82,791	6,64,400	5,89,400	5,13,000
	Municipalities	69,280	15,700	15,700	16,100
	Special grants for road works to relieve unemployment on account of failure of rains—District Boards. †	..	..	35,000	..
	Provision for flood repairs	7,616	1,00,000	2,18,600	1,00,000
	Deduct—Amount transferred from the Famine Relief Fund	..	..	— 35,000	..
	Deduct—Probable savings	..	— 1,62,000	..	— 1,04,300
	Total—g. D.—Voted ..	15,59,687	6,18,100	8,23,700	5,24,800
g. E. Grants to Local Bodies for Village Communications.	Voted	3,69,421	..	..	1,15,000
	Deduct—Probable savings	..	..	..	— 15,000
	Total—g. E.—Voted ..	3,69,421	..	..	1,00,000
g. F. Grants to Local Bodies for Water-supply and Drainage Schemes executed by the Public Works Department.	Voted	2,24,928	2,70,400	1,79,500	1,79,600
	Deduct—Probable savings	..	— 67,600	..	— 44,900
	Total—g. F.—Voted ..	2,24,928	2,02,800	1,79,500	1,34,700
g. G. Central Road Fund Account—Communications.	Voted— Works financed partly or wholly from the Central Government reserve in the Road Fund	8,54,780	2,00,000	3,20,000	1,85,000
	Deduct—Portion chargeable to the Central Government		— 1,00,000	— 1,60,000	— 92,500
	Other Works		23,64,500	12,10,900	19,07,500
	Deduct—Probable savings		—10,00,000	..	— 5,23,000
	Total—g. G.—Voted ..	8,54,780	14,64,500	13,70,900	14,77,000
Grand Total—50. g.—Grants-in-aid—Voted ..		64,31,504	57,16,700	58,01,000	56,85,800

† Anantapur District Board (Rs. 20,000) and Kurnool District Board (Rs. 15,000).

DEMAND XXVII—FAMINE.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1938–1939.

DEMAND FOR GRANT (VOTED) .. .. Rs. 100

54. FAMINE.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1936–1937. Non-voted. (2)	Accounts, 1936–1937. Voted. (3)	Budget Estimate, 1937–1938. Charged. (4)	Budget Estimate, 1937–1938. Voted. (5)	Revised Estimate, 1937–1938. Charged. (6)	Revised Estimate, 1937–1938. Voted. (7)	Budget Estimate, 1938–1939. Charged. (8)	Budget Estimate, 1938–1939. Voted. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
A. FAMINE RELIEF.								
54-A. a. SALARIES AND ESTABLISHMENTS	..	2,832	....	10,000	..	26,000	..	1,13,000
54-A. b. RELIEF WORKS.	..	176	..	50,000	..	1,46,600	..	3,86,000
54-A. c. GRATUITOUS RELIEF	..	3	..	10,000	..	15,000	..	45,000
54-A. d. MISCELLANEOUS.	..	17,756	..	30,000	..	31,000	..	36,000
TOTAL—54. A. a. TO A. d.	..	20,767	..	1,00,000	..	2,18,600	..	5,80,000
54. A. e. *DEDUCT*—AMOUNT TRANSFERRED FROM FAMINE RELIEF FUND ..	..	..	..	-1,00,000	..	-1,94,000	..	-5,80,000
TOTAL—54. A. ..	..	20,767	..	..	..	24,600	..	..
54-B. TRANSFERS TO FAMINE RELIEF FUND.	*17,00,000*	..	*4,500*	..	*4,400*	..	..	..
TOTAL—DEMAND XXVII—FAMINE (ALSO MAJOR HEAD 54)	*17,00,000*	20,767	*4,500*	..	*4,400*	24,600	..	..
	17,20,767		4,500		29,000		100	
Token Demand ..	..		..		..		..	

54. FAMINE—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
A. FAMINE RELIEF.								
54-A. a. SALARIES AND ESTABLISHMENTS—								
1. PAY OF OFFICERS ..	..	..	..	1,500	..	6,000	..	23,000
2. PAY OF ESTABLISHMENTS	..	2,674	..	7,000	..	18,000	..	80,000
3. ALLOWANCES AND HONORARIA ..	..	158	..	1,500	..	2,000	..	10,000
TOTAL—54-A. a. ..	..	2,832	..	10,000	..	26,000	..	1,13,000
54-A. b. RELIEF WORKS—								
1. COMMUNICATIONS ..	..	..	..	40,000	..	1,43,600	..	3,54,000
2. IRRIGATION WORKS ..	..	..	..	8,000	..	3,000	..	7,000
3. OTHER WORKS ..	..	176	..	2,000	..	..	..	25,000
TOTAL—54-A. b. ..	..	176	..	50,000	..	1,46,600	..	3,86,000
54-A. c. GRATUITOUS RELIEF	..	3	..	10,000	..	15,000	..	45,000
54-A. d. MISCELLANEOUS—								
1. MEASURES FOR THE PROTECTION OF CATTLE ..	..	12,050	..	10,000	..	11,000	..	16,000
2. OTHER EXPENDITURE.	..	5,706	..	20,000	..	20,000	..	20,000
TOTAL—54-A. d. ..	..	17,756	..	30,000	..	31,000	..	36,000
GRAND TOTAL—54-A. FAMINE RELIEF.	..	20,767	..	1,00,000	..	2,18,600	..	5,80,000
	20,767		1,00,000		2,18,600		5,80,000	

DEMAND XXVIII—PENSIONS.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1938–1939.

DEMAND FOR GRANT (VOTED) .. .. Rs. 71,74,400

Total of sums Charged .. .. .. *Rs. 24,27,700*

Summary by Major Heads.

HEAD OF ACCOUNT.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted. (2)	Voted. (3)	Charged. (4)	Voted. (5)	Charged. (6)	Voted. (7)	Charged. (8)	Voted. (9)
(1)	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
55.—SUPERANNUATION ALLOWANCES AND PENSIONS..	*20,97,035*	66,25,612	*22,97,900*	69,68,400	*23,24,700*	69,22,400	*24,27,700*	71,74,400
55. A.—COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES ..	*7,100*	7,38,168	(*a*)	(*a*)	*1,19,600*	10,28,900	(*a*)	(*a*)
TOTAL—DEMAND XXVIII—PENSIONS.	*21,04,135*	73,63,780	*22,97,900*	69,68,400	*24,44,300*	79,51,300	*24,27,700*	71,74,400
	94,67,915		92,66,300		1,03,95,600		96,02,100	

(*a*) Provided for in the Capital section of the accounts under the major head "83. Payments of Commuted value of Pensions."

55—SUPERANNUATION ALLOWANCES AND PENSIONS.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
55. a. SUPERANNUATION AND RETIRED ALLOWANCES—								
PAYMENTS TO MADRAS GOVERNMENT PENSIONERS.	*2,29,131*	64,65,975	*2,88,900*	67,86,100	*2,88,900*	67,50,000	*2,88,900*	70,00,000
TOTAL—55. a. ..	*2,29,131*	64,65,975	*2,88,900*	67,86,100	*2,88,900*	67,50,000	*2,88,900*	70,00,000
55. b. COMPASSIONATE ALLOWANCES ..	..	32,152	..	34,000	..	34,000	..	34,000
55. c. GRATUITIES—								
A. GRATUITIES ..	..	42,221	*5,000*	34,000	*1,000*	42,000	*5,000*	42,000
B. COMPASSIONATE GRATUITIES ..	*1,000*	39,917	..	50,000	..	45,000	..	50,000
TOTAL—55. c. ..	*1,000*	82,138	*5,000*	84,000	*1,000*	87,000	*5,000*	92,000
55. d. DONATIONS TO PROVIDENT FUNDS—								
NON-PENSIONABLE STAFF PAID FROM PROVINCIAL FUNDS	..	† 42,699	..	40,000	..	39,000	..	40,200
TOTAL—55. d. ..	..	42,699	..	40,000	..	39,000	..	40,200
55. e. COVENANTED CIVIL SERVICE PENSIONS—(ANNUITIES)	*69,918*	..	*56,000*	..	*69,400*	..	*69,400*	..
55. f. CHARGES IN ENGLAND.								
I. SECRETARY OF STATE FOR INDIA—								
PENSIONS OF MILITARY OFFICERS IN RESPECT OF CIVIL EMPLOYMENT ..	*2,02,322*	7,190	*2,12,000*	..	*2,12,000*	..	*2,16,000*	..
Carried over ..	*2,02,322*	7,190	*2,12,000*	..	*2,12,000*	..	*2,16,000*	..

† Includes Rs. 4,930 relating to non-pensionable staff paid from local funds administered by Government.

55—SUPERANNUATION ALLOWANCES AND PENSIONS—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
55. f. CHARGES IN ENGLAND—*cont.*								
Brought forward ..	*2,02,322*	7,190	*2,12,000*	..	*2,12,000*	..	*2,16,000*	..
II. HIGH COMMISSIONER FOR INDIA—								
A. SUPERANNUATION AND RETIRED ALLOWANCES (GENERAL PENSIONS AND I.C.S. ANNUITIES).	*16,27,707*	1,38,299	*17,40,000*	1,53,000	*17,40,000*	1,40,000	*18,31,600*	1,53,000
B. INDIAN CIVIL SERVICE FAMILY PENSION ..	*18,350*	..	*26,000*	..	*26,000*	..	*26,000*	..
C. COMPASSIONATE ALLOWANCES	..	1,333	..	1,400	*18,600*	1,400	*18,600*	600
D. COMPASSIONATE GRATUITIES ..	..	..	..	..	*6,600*	..	..	..
E. GRATUITIES (PASSAGE)	..	..	*3,000*	..	*3,000*	..	*3,000*	..
TOTAL 55. f. ..	*18,48,379*	1,46,822	*19,81,000*	1,54,400	*20,06,200*	1,41,400	*20,95,200*	1,53,600
55. g. LOSS OR GAIN BY EXCHANGE ..	*— 10,043*	— 799	..	..	*— 10,200*	— 700	..	..
55. h. *Deduct*—PENSIONARY CHARGES TRANSFERRED TO COMMERCIAL DEPARTMENTS—								
(*a*) XVII. IRRIGATION—WORKING EXPENSES ..	..	..	*—22,400*	—72,300	*— 21,500*	— 73,600	*— 22,200*	— 73,800
(*b*) 19. IRRIGATION—FINANCED FROM ORDINARY REVENUES	..	..	*—1,700*	— 5,500	*— 700*	— 2,500	*— 1,000*	— 3,300
(*c*) 68. IRRIGATION—CAPITAL OUTLAY ..	..	..	*—3,800*	— 13,800	*— 2,800*	— 14,500	*— 3,600*	— 12,500
(*d*) XL. RECEIPTS FROM ELECTRIC SCHEMES—WORKING EXPENSES ..	..	..	*— 2,400*	— 18,200	*— 2,500*	— 18,300	*— 2,500*	— 38,900
(*e*) 79. CAPITAL OUTLAY ON HYDRO-ELECTRIC SCHEMES.	..	..	*— 2,700*	—20,300	*— 3,100*	— 19,400	*— 1,500*	— 16,900
TOTAL—55. h. ..	*— 41,350*	— 1,43,375	*— 33,000*	—1,30,100	*— 30,600*	— 1,28,300	*— 30,800*	— 1,45,400
TOTAL—MAJOR HEAD 55. (INCLUDED IN DEMAND XXVIII—PENSIONS).	*20,97,035*	66,25,612	*22,97,900*	69,68,400	*23,24,700*	69,22,400	*24,27,700*	71,74,400
	87,22,647		92,66,300		92,47,100		96,02,100	

55A—COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1936–1937. Non-voted. (2)	Voted. (3)	Budget Estimate, 1937–1938. Charged. (4)	Voted. (5)	Revised Estimate, 1937–1938. Charged. (6)	Voted. (7)	Budget Estimate, 1938–1939. Charged. (8)	Voted. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
55A. a. PAYMENTS OF COMMUTED VALUE OF PENSIONS—								
I. PAYMENTS IN INDIA—								
(i) PAYMENTS TO PENSIONERS ..	*21,327*	10,49,099	..	..	*54,900*	12,75,000	..	..
(ii) PAYMENTS TO OTHER GOVERNMENTS ..	*6,282*	2,05,569	..	..	*1,000*	1,42,000	..	..
TOTAL—55A. a. I. ..	*27,609*	12,54,668	..	..	*55,900*	14,17,000	..	..
II. PAYMENTS IN ENGLAND—								
(i) PAR VALUE ..	..	..	..	..	*64,000*	12,000	..	..
(ii) LOSS OR GAIN BY EXCHANGE ..	..	..	..	..	— *300*	— 100	..	..
TOTAL—55A. a. II. ..	..	..	..	..	*63,700*	11,900	..	..
TOTAL—55A. a. ..	*27,609*	12,54,668	..	..	*1,19,600*	14,28,900	..	..
55A. b. DEDUCTIONS—								
AMOUNT RECOVERED FROM OTHER GOVERNMENTS ..	*-20,509*	-5,16,500	..	..	..	-4,00,000	..	..
TOTAL—MAJOR HEAD 55A. (INCLUDED IN DEMAND XXVIII—PENSIONS).	*7,100*	7,38,168	†	†	*1,19,600*	10,28,900	†	†
	7,45,268		†		11,48,500		†	

† Provided for in the Capital section of the accounts under the major head "83. Payments of commuted value of Pensions."

DEMAND XXIX—STATIONERY AND PRINTING

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1938–1939.

DEMAND FOR GRANT (VOTED) .. .. Rs. 19,83,100

Total of sums Charged .. .. *Rs. 1,73,800*

56—STATIONERY AND PRINTING

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
I. STATIONERY.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
56. a. STATIONERY OFFICE—								
A. PAY OF OFFICERS.	*5,772*	667	*5,800*	700	*5,800*	500	*5,800*	700
B. PAY OF ESTABLISHMENTS ..	..	22,958	..	23,500	..	23,500	..	23,800
C. PACKING AND CARRIAGE OF STATIONERY ..	..	18,352	..	20,000	..	20,000	..	20,000
D. OTHER CHARGES ..	*4,592*	21,741	..	24,800	..	27,400	..	27,100
TOTAL—56. a. ..	*10,364*	63,718	*5,800*	69,000	*5,800*	71,400	*5,800*	71,600
56. b. PURCHASE OF STATIONERY STORES—								
A. STATIONERY PURCHASED IN INDIA.		4,63,057	..	4,50,000	..	5,25,000	..	7,30,000
B. CUSTOMS DUTY ON IMPORTED STORES.	..	11,906	..	10,000	..	1,46,000	..	10,000
C. *Deduct*—COST OF STATIONERY SUPPLIED TO THE SECRETARIAL STAFF OF THE GOVERNOR AND THE HIGH COURT.	..	..	..	..	..	—† 4,700	..	—† 4,700
D. STATIONERY SUPPLIED TO THE SECRETARIAL STAFF OF THE GOVERNOR AND THE HIGH COURT.	..	..	..	..	† *4,700*	..	† *4,700*	..
TOTAL—56. b. ..	..	4,74,963	..	4,60,000	*4,700*	6,66,300	*4,700*	7,35,300
56. c. STATIONERY SUPPLIED BY OTHER GOVERNMENTS—								
COST OF CHEQUE BOOKS AND REMITTANCE TRANSFER RECEIPTS ..	..	..	..	1,600	..	1,600	..	1,600
TOTAL—56. c. ..	..	..	..	1,600	..	1,600	..	1,600

† Made up of—

	RS.
(i) Secretarial Staff of the Governor	700
(ii) High Court	4,000
Total ..	4,700

56—STATIONERY AND PRINTING—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936-1937.		Budget Estimate, 1937-1938.		Revised Estimate, 1937-1938.		Budget Estimate, 1938-1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
I. STATIONERY—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
56. d. *Deduct*—VALUE OF STATIONERY SUPPLIED TO OTHER GOVERNMENTS AND PAYING DEPARTMENTS—								
CAUVERY-METTUR PROJECT ..	..	— 160	..	— 500	..	..	..	..
TOTAL—56. d. ..	..	— 160	..	— 500	..	..	..	..
TOTAL—I. STATIONERY ..	*10,364*	5,38,521	*5,800*	5,30,100	*10,500*	7,39,300	*10,500*	8,08,500
II. PRINTING.								
56. e. GOVERNMENT PRESSES (MADRAS AND OOTACAMUND)—								
e. A. GENERAL OVERHEAD CHARGES—								
1. PAY OF OFFICERS.	..	28,366	..	28,500	..	22,700	..	29,900
2. PAY OF ESTABLISHMENTS ..	..	66,113	..	66,800	..	66,200	..	66,200
3. ELECTRIC CURRENT ..	..	42,533	..	40,000	..	40,000	..	40,000
4. CHARGES PAYABLE TO GOVERNMENTS, DEPARTMENTS AND OTHERS ..	..	29,325	..	29,600	..	24,400	..	24,400
5. OTHER CHARGES..	*6,245*	35,681	..	39,200	..	42,400	..	41,400
e. B. PRODUCTIVE BRANCHES—								
1. PAY OF OFFICERS.	..	9,126	..	3,900	..	3,900	..	2,600
2. PAY OF ESTABLISHMENTS ..	..	5,28,170	..	5,01,600	..	5,13,800	..	5,03,000
3. OTHER CHARGES..	..	24,759	..	12,600	..	19,200	..	16,500
e. C. MECHANICAL BRANCH.	..	13,216	..	14,100	..	14,100	..	14,900
e. D. TYPE FOUNDRY—								
1. PAY OF ESTABLISHMENTS ..	..	18,289	..	18,300	..	18,200	..	18,300
2. OTHER CHARGES.	..	2,606	..	2,600	..	2,600	..	2,600
e. E. PUBLICATION BRANCH ..	..	5,749	..	6,200	..	6,400	..	6,400
Carried over ..	*6,245*	8,03,933	..	7,63,400	..	7,73,900	..	7,66,200

56—STATIONERY AND PRINTING—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
II. PRINTING—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
56. e. GOVERNMENT PRESSES (MADRAS AND OOTACAMUND)—*cont.*								
Brought forward ..	*6,245*	8,03,933	..	7,63,400	..	7,73,900	..	7,66,200
e. F. OTHER EXPENDITURE—								
1. PAY OF ESTABLISHMENTS ..	..	24,883	..	26,800	..	27,100	..	27,200
2. PROVISION FOR DEPRECIATION ..	..	1,63,605	..	1,65,000	..	1,65,000	..	1,65,000
3. RENEWALS AND REPLACEMENTS FROM DEPRECIATION FUND ..	..	67,516	..	60,000	..	60,000	..	60,000
4. STORES PURCHASED IN INDIA ..	..	50,858	..	42,000	..	45,300	..	45,300
5. CARRIAGE OF GAZETTES AND FORMS AND COST OF BLOCKS AND MAPS	..	55,748	..	44,000	..	50,000	..	50,000
6. OTHER CHARGES ..	..	7,719	..	13,400	..	10,800	..	10,700
7. DEDUCT CHARGES.	..	— 68,069	..	— 60,000	..	— 60,000	..	— 60,000
e. G. *Deduct*—COST OF PRINTING WORK DONE FOR THE SECRETARIAL STAFF OF THE GOVERNOR AND THE HIGH COURT	..	..	..	..	..	— 1,60,300	..	— 1,60,300
e. H. PRINTING WORK DONE FOR THE SECRETARIAL STAFF OF THE GOVERNOR AND THE HIGH COURT	..	..	..	..	*1,60,300*	..	*1,60,300*	..
TOTAL—56. e. ..	*6,245*	11,06,193	..	10,54,600	*1,60,300*	9,11,800	*1,60,300*	9,04,100
56. f. PRINTING AT PRIVATE PRESSES ..	..	2,15,583	..	77,100	..	1,27,800	..	1,92,800
56. g. *Deduct*—COST OF PRINTING WORK DONE FOR OTHER GOVERNMENTS AND PAYING DEPARTMENTS—								
CAUVERY-METTUR PROJECT.	..	— 21,587	..	— 15,000	..	— 4,900	..	— 500
TOTAL—56. g. ..	..	— 21,587	..	— 15,000	..	— 4,900	..	— 500
TOTAL—II. PRINTING ..	*6,245*	13,00,189	..	11,16,700	*1,60,300*	10,34,700	*1,60,300*	10,96,400

56—STATIONERY AND PRINTING—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS OF appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
56. h. CHARGES IN ENGLAND—								
HIGH COMMISSIONER FOR INDIA—								
A. LEAVE SALARIES AND DEPUTATION PAY—								
PRINTING ..	..	581	..	10,000	..	11,200	..	..
B. STERLING OVERSEAS PAY—								
STATIONERY ..	*3,000*	..	*3,000*	..	*3,000*	..	*3,000*	..
C. STORES FOR INDIA—								
STATIONERY	..	53,618	..	48,800	..	2,28,000	..	60,400
PRINTING	..	27,966	..	25,400	..	22,000	..	18,000
TOTAL—56. h. ..	*3,000*	82,165	*3,000*	84,200	*3,000*	2,61,200	*3,000*	78,400
56. j. LOSS OR GAIN BY EXCHANGE—								
A. OTHER THAN ON STORES	— *16*	— 3	..	..	..	— 100	..	..
B. STORES	..	— 431	..	..	..	— 1,300	..	..
TOTAL—56. j. ..	— *16*	— 434	..	..	..	— 1,400	..	..
Deduct—Savings due to the revision of Scales of pay in 1938	..	..	..	..	..	..	..	— 200
TOTAL—DEMAND XXIX—STATIONERY AND PRINTING (ALSO—MAJOR HEAD 56).	*19,593*	19,20,441	*8,800*	17,31,000	*1,73,800*	20,33,800	*1,73,800*	19,83,100
	19,40,034		17,39,800		22,07,600		21,56,900	

56. a.—STATIONERY AND PRINTING—STATIONERY OFFICE.

SUB-HEADS of appropriation. (1)	Strength. 1937-1938. (2)	Strength. 1938-1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936-1937. (5)	Budget Estimate, 1937-1938. (6)	Revised Estimate, 1937-1938. (7)	Budget Estimate, 1938-1939. (8)
				RS.	RS.	RS.	RS.
a. A. PAY OF OFFICERS.	*1*	*1*	CHARGED .. .. *Assistant Superintendent of Stationery (500—1,000)*.	*5,772*	*7,200*	*7,200*	*7,200*
			Deduct—*Portion debitable to '9. e. Stamps—Superintendence.'*				
			Deduct—*Charges recoverable from Central Government on account of Assistant Superintendent doing political duties*	..	*—1,400*	*— 1,400*	*— 1,400*
	1	1	VOTED .. .. Temporary Deputy Collector (one for stock-taking for 1½ months).	667	700	500	700
			TOTAL—a. A.—*Charged* ..	*5,772*	*5,800*	*5,800*	*5,800*
			TOTAL—a. A.—VOTED ..	667	700	500	700
a. B. PAY OF ESTABLISHMENTS.			VOTED	22,958	23,500	23,500	23,800
	35	35	Manager 1 (100—150); Storekeeper 1 (70—100); Head Accountants 2 (85—125); Clerks 5 (65—85), 4 (55—5/2—70), 16 (40—65), 3 (30—55); Typists 3 (40—65); Special pay—Typewriting 1 (10).				
	16	16	Counters 4 (23—35), 2 (15—20); Attender 1 (15—20); Muchis 2 (15—20); Daffadar 1 (15—20); Peons 5 (15—20), 1 (12—17).				
			Leave Allowances.				
			Deduct—Portion debitable to '9. e. Stamps—Superintendence.'				
			TOTAL—a. B.—VOTED ..	22,958	23,500	23,500	23,800
a. C. PACKING AND CARRIAGE OF STATIONERY.			TOTAL—a. C.—VOTED ..	18,352	20,000	20,000	20,000
a. D. OTHER CHARGES.			VOTED—				
			PAY OF MENIALS	4,405	4,400	4,400	4,400
			SERVICE POSTAGE AND TELEGRAMS.	1,301	1,200	1,200	1,200
			REPAIRS TO MACHINES AND INSTRUMENTS	9,548	8,000	10,000	10,000
			EXTRA COOLIE CHARGES	3,011	3,000	3,000	3,000
			RATES AND TAXES	*4,592*	4,600	4,900	4,900
			OTHER PETTY CHARGES ..	3,476	3,600	3,900	3,600
			Travelling Allowances; Presidency allowance, Petty Contingencies, etc.				
			TOTAL—a. D.—VOTED ..	*4,592* 21,741	24,800	27,400	27,100
GRAND TOTAL—56. a.—STATIONERY OFFICE ..				74,082	74,800	77,200	77,400
			Charged ..	*10,364*	*5,800*	*5,800*	*5,800*
			VOTED ..	63,718	69,000	71,400	71,600

56. e.—STATIONERY AND PRINTING—GOVERNMENT PRESSES.

Sub-heads of appropriation. (1)	Strength. 1937-1938. (2)	Strength. 1938-1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936-1937. (5)	Budget, Estimate, 1937-1938. (6)	Revised Estimate, 1937-1938. (7)	Budget Estimate, 1938-1939. (8)
				RS.	RS.	RS.	RS.
			e. A. GENERAL OVERHEAD CHARGES.				
e. A. 1. PAY OF OFFICERS.			VOTED	28,366	28,500	22,700	29,900
	5	5	Superintendent 1 (800—50—1,200); Deputy Superintendent 1 (550—40—750), Junior Assistant Superintendents 3 (200—30/2—440).				
			Leave allowances.				
			TOTAL—e. A. 1.—VOTED ..	28,366	28,500	22,700	29,900
e. A. 2. PAY OF ESTABLISHMENTS.			VOTED	66,113	66,800	66,200	66,200
			Other Establishments—				
	28	28	Office Manager 1 (175—15/2—220); Head Clerk 1 (100—10/2—150); Accountants 1 (70—5/2—85—7½/2—100), 1 (65—85); Cashkeeper 1 (85—125); Storekeepers 2 (55—5/2—70), 1 (40—65); Clerks 1 (70—5/2—85—7½/2—100), 3 (65—85), 2 (55—5/2—70), 10 (40—65), 2 (30—3/2—45—2/2—55); Typists 2 (40—65); Special pay 1 (10)				
	42	44	Head Computers 1 (60—2—80), 1 (55—70); Computers 21 (40—2—60), 2 (35—4/2—55); Time-keepers 1 (35—45); 1 (30—2—50); Personal grade 1 (30—2—40), 1 (28—3/2—37); Warehousemen 4 (30—2—50), 9 (15—1—30), 2 (15—28) ..				
	1	1	Reader 1 (28—4/2—40—3/2—55); Special pay 1 (10) for nine months				
	2	2	Indian Warders 2 (24—28) ..				
	1	1	Foreman (100—5—150) ..				
	28	28	Attenders 3 (23—35); Shroff 1 (23—35); Peons 14 (15—20), 10 (12—17); Personal pay 2 (½).				
			Leave allowances				
			Temporary—				
	9	18	Clerk 1 (55—5/2—70); Assistant Cash-keeper 1 (30—3/2—45—2/2—55); Clerks 2 (30—3/2—45—2/2-55), 1 (30); Computers 1 (55—3/2—70), 1 (40), 1 (35), 6 (35—4/2—55); Warehousemen 1 (28—45), 1 (15—28), 1 (28), 1 (15)				
			Day-extra Establishments.				
			TOTAL—e. A. 2.—VOTED ..	66,113	66,800	66,200	66,200
e. A. 3. ELECTRIC CURRENT.			TOTAL—e. A. 3.—VOTED ..	42,533	40,000	40,000	40,000
e. A. 4. CHARGES PAYABLE TO GOVERNMENTS, DEPARTMENTS AND OTHERS.			VOTED—				
			HIRE OF CONVICTS	29,325	29,600	24,400	24,400
			TOTAL—e. A. 4.—VOTED ..	29,325	29,600	24,400	24,400

56. e.—STATIONERY AND PRINTING—GOVERNMENT PRESSES—*cont.*

Sub-heads of appropriation. (1)	Strength 1937-1938 (2)	Strength 1938-1939. (3)	Details. (4)	Accounts, 1936-1937. (5)	Budget Estimate, 1937-1938. (6)	Revised Estimate, 1937-1938. (7)	Budget Estimate, 1938-1939. (8)
				RS.	RS.	RS.	RS.
			e. A. GENERAL OVERHEAD CHARGES—*cont.*				
e. A. 5. OTHER CHARGES.			VOTED—				
			ALLOWANCES AND HONORARIA ..	2,904	2,400	2,900	2,900
			PAY OF MENIALS	4,225	4,200	4,200	4,200
			SERVICE POSTAGE AND TELEGRAMS.	23,651	20,500	24,000	23,000
			RATES AND TAXES	*6,245*	6,300	6,300	6,300
			OTHER PETTY CONTINGENCIES ..	4,901	5,800	5,000	5,000
			TOTAL—e. A. 5.—VOTED ..	*6,245* 35,681	39,200	42,400	41,400
			TOTAL—e. A.—GENERAL OVERHEAD CHARGES—VOTED..	*6,245* 2,02,018	2,04,100	1,95,700	2,01,900
			e. B. PRODUCTIVE BRANCHES.				
e. B. 1. PAY OF OFFICERS.			VOTED—				
	2	1	Monotype Instructor 1 (200—30/2—440)	9,126	3,900	3,900	2,600
			TOTAL—e. B. 1.—VOTED ..	9,126	3,900	3,900	2,600
e. B. 2. PAY OF ESTABLISHMENTS.			VOTED—				
			OPERATIVES—PERMANENT ..	2,20,582	2,24,000	2,20,000	2,22,500
	159	165	Pressmen 16 (20—1—30), 2 (19—28); Machine men 3 (19—2/2—27—1/2—28); Layers-on 52 (15—1—20), 13 (15—2/2—17—1/2—19); Machine minders 5 (30—2—40), 46 (20—1—30), 8 (19—28); Volunteers 20 (15); Personal pay 5 (1).				
	172	172	Binders 3 (40—2—50), 4 (30—2—40), 56 (20—2—30), 74 (15—1—20), 35 (15—19).				
	9	9	Monotype caster attendants 4 (25—1½—40), 5 (19—33).				
	4	13	Compositors 4 (20—1—30), 9 (19—2/2—27—1/2—28).				
			Piecework establishments ..				
			Leave allowances				
			OPERATIVES—TEMPORARY ..	1,75,994	1,43,700	1,57,500	1,39,100
	2	2	Monotype caster attendants 2 (19—33).				
			Piecework establishments ..				
			Day-extra establishments ..				
			Carried over ..	3,96,576	3,67,700	3,77,500	3,61,600

56. e.—STATIONERY AND PRINTING—Government Presses—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			e. B. Productive Branches—*cont.*	RS.	RS.	RS.	RS.
			Brought forward ..	3,96,576	3,67,700	3,77,500	3,61,600
e. B. 2. Pay of Establishments—*cont.*			Voted—*cont.*				
			Branch Supervision	36,832	37,000	40,000	40,800
	48	59	Overseer 1 (150—5—200); Foremen 9 (60—4—100), 1 (60—4—80), 2 (55—85), 8 (30—2—60), 7 (28—55); Assistant Foremen 13 (30—2—40), 11 (28—3/2—37); Section Despatchers 7 (15—2/2—25—1/2—28); Personal pay 1 (1).				
	4	4	Machine minders 3 (30—2—40); Pressman 1 (19—28)				
	7	7	Binders 2 (40—2—50), 4 (20—2—30) 1 (15—1—20) ..				
	12	1	Temporary Foreman 1 (60—4—100) for 3 months ..				
			Leave allowances				
			Auxiliary	15,666	15,800	16,000	16,500
	48	52	Foreman 1 (30—2—60); Assistant Mechanic 1 (28—4/2—40—3/2—55), 1 (15—28),; Machine minders 3 (20—1—30); Pressmen 10 (20—1—30), 2 (19—28); Layers-on 15 (15—1—20), 6 (15—2/2—17—½—19); Form carriers 5 (15—1—20), 2 (15—2/2—17—½—19); Roller casters 2 (15—1—20), 1 (15—2/2—17—1/2—19); Mechanic 1 (28—55), 1 (15—1—30); Despatcher 1 (15—2/2—25—1/2—28); Personal pay 1 (1).				
	3	3	Warehousemen 1 (30—2—50), 1 (15—1—30), 1 (15—28).				
	1	1	Clerk (40—65)				
			Temporary—Day-extra establishments.				
			Leave allowances				
			Readers and Copyholders—Permanent	66,033	69,800	73,600	82,500
	154	194	Head Reader 1 (150—5—200); Readers 2 (100—5—150), 19 (60—4—100), 32 (30—2—60), 28 (28—4/2—40—3/2—55); Copyholders 22 (20—2—30), 10 (19—3/2—28), 53 (15—1—20), 27 (15—2/2—17—1/2—19); Special pay 1 (20), 1 (10), 1 (20) for 3 months; Personal pay 2 (2).				
			Leave allowances.				
			Readers and Copyholders—Temporary	13,063	11,300	6,700	1,600
	34	4	Readers 2 (30); Copyholders 2 (15).				
			Day-extra establishments.				
			Total—e. B. 2.—Voted ..	5,28,170	5,01,600	5,13,800	5,03,000

56. e.—STATIONERY AND PRINTING—Government Presses—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			e. B. Productive Branches —*cont.*				
e. B. 3. Other Charges.			Voted—				
			Cost of Passages	..	1,100	1,100	..
			Travelling and Other Compensatory Allowances	1,422	1,500	1,500	1,500
			Local Allowances 1 (13½) for three months, 6 (4–8–0), 1 (2–11–0); Hill Journey Allowances.				
			Honoraria and Miscellaneous Charges	23,337	10,000	16,600	15,000
			Good Conduct allowances (300); Overtime fees.				
			Total—e. B. 3.—Voted ..	24,759	12,600	19,200	16,500
			Total—e. B. Productive Branches—Voted ..	5,62,055	5,18,100	5,36,900	5,22,100
			e. C. Mechanical Branch.				
e. C. Mechanical Branch.			Voted—				
			Operatives	7,726	8,800	10,100	10,800
	12	12	Mechanics 4 (30—2—60), 6 (15—1—30), 2 (15—28).				
	5	5	Assistant Electricians 2 (30—2—60), 3 (15—1—30).				
	..	7	Carpenters 1 (28—55), 2 (19—28), 4 (15—19).				
	8	3	Temporary—Mechanic 1 (100—5/2—105—10/2—125), Electricians 2 (28).				
			Leave allowances.				
			Branch Supervision	2,195	2,300	2,300	2,400
	1	1	Head Electrician 1 (130—10—250).				
			Leave allowances.				
			Other Charges	3,295	3,000	1,700	1,700
			Madras House Allowance 1 (25); Honoraria and Contingencies.				
			Total—e. C.—Mechanical Branch—Voted ..	13,216	14,100	14,100	14,900

56. e.—STATIONERY AND PRINTING—GOVERNMENT PRESSES—*cont.*

Sub-heads of appropriation. (1)	Strength. 1937–1938. (2)	Strength. 1938–1939. (3)	Details. (4)	Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
			e. D. TYPE FOUNDRY.	RS.	RS.	RS.	RS.
e. D. 1. PAY OF ESTABLISHMENTS.			VOTED—				
			OPERATIVES	12,151	12,100	12,000	12,000
	33	33	Stereo and Electro-typers 1 (30—2—50), 2 (28—45), 3 (15—1—30), 1 (15—2/2—25—½—28); Punch-cutters 1 (30—2—50), 1 (28—4/2—36—3/2—45), 1 (15—28); Engravers 1 (30—2—50), 1 (15—1—30); Dressers 1 (15—1—30), 1 (15—28); Type-casters 9 (15—1—30), 1 (15—28); Finishers 8 (15—1—30), 1 (15—28). Personal pay 2 (2).				
			Leave allowance				
			BRANCH SUPERVISION	1,180	1,200	1,200	1,200
	1	1	Foreman (60—4—100).				
			Leave allowances.				
			AUXILIARY	4,958	5,000	5,000	5,100
	5	5	Foreman 1 (100—5—150); Dresser 1 (15—1—30); Computer 1 (40—2—60); Mechanic 1 (30—2—60) 1 (15—2/2—25—1/2—28).				
			Temporary—Day-extra Establishments.				
			Leave allowance				
			TOTAL—e. D. 1.—VOTED ..	18,289	18,300	18,200	18,300
e. D. 2. OTHER CHARGES.			VOTED—				
			Overtime fees; Contingencies ..	2,606	2,600	2,600	2,600
			TOTAL—e. D. 2.—VOTED ..	2,606	2,600	2,600	2,600
			TOTAL—e. D.—TYPE FOUNDRY —VOTED ..	20,895	20,900	20,800	20,900
			e. E. PUBLICATION BRANCH.				
e. E. PUBLICATION BRANCH.			VOTED	5,749	6,200	6,400	6,400
			Other Establishments—				
	6	6	Store-keeper 1 (65—85); Assistant Cash-keeper 1 (40—65); Clerks 3 (40—65); 1 (30—55).				
	1	1	Warehouseman (30—2—50) ..				
	5	5	Peons 5 (15—20)				
	2	2	Temporary—Clerk 1 (30—55); Attender 1 (19—30) ..				
			Leave allowances				
			Presidency allowance—Temporary 2 (6½), 1 (2½) ..				
			TOTAL—e. E.—PUBLICATION BRANCH—VOTED ..	5,749	6,200	6,400	6,400

56. e.—STATIONERY AND PRINTING—GOVERNMENT PRESSES—*cont.*

SUB-HEADS of appropriation. (1)	Strength. 1937-1938. (2)	Strength. 1938-1939. (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936-1937. (5)	Budget Estimate, 1937-1938. (6)	Revised Estimate, 1937-1938. (7)	Budget Estimate, 1938-1939. (8)
			e. F. OTHER EXPENDITURE.	RS.	RS.	RS.	RS.
e. F. 1. PAY OF ESTABLISHMENTS.			VOTED—				
			OPERATIVES	1,141	1,200	1,000	1,000
	2	2	Rubber Stamp makers (30—2—50).				
			Leave allowances.				
			AUXILIARY	824	900	900	900
	2	2	Clerk 1 (40—65); Type-caster 1 (15—28).				
			Leave allowances.				
			OTHER ESTABLISHMENTS ..	22,918	24,700	25,200	25,300
	10	10	Clerks 1 (65—4—85), 7 (40—65), 2 (30—3/2—45—2/2—55).				
	18	18	Head Despatcher 1 (80—5—120); Despatchers 6 (30—2—50), 9 (15—1—30), 2 (15—2/2—25—½—28).				
	4	4	Warehousemen 1 (30—2—50), 1 (15—1—30), 1 (15—28); Mechanic 1 (30—2—60).				
	32	32	Attenders 2 (23—1—35); Peons 15 (15—20), 15 (12—17).				
			Leave allowances.				
			Day-extra establishments ..				
	5	9	Temporary — Despatchers 1 (28—45), 3 (28), 2 (15); Cycle peons 3 (12) for 4 months.				
			TOTAL—e. F. 1.—VOTED ..	24,883	26,800	27,100	27,200
e. F. 2. PROVISION FOR DEPRECIATION.			TOTAL—e. F. 2.—VOTED ..	1,63,605	1,65,000	1,65,000	1,65,000
e. F. 3. RENEWALS AND REPLACEMENTS FROM DEPRECIATION FUND.			TOTAL—e. F. 3.—VOTED ..	67,516	60,000	60,000	60,000
e. F. 4. STORES PURCHASED IN INDIA.			TOTAL—e. F. 4.—VOTED ..	50,858	42,000	45,300	45,300

56. e.—STATIONERY AND PRINTING—GOVERNMENT PRESSES—*cont.*

Sub-heads of appropriation. (1)	Strength 1937–1938. (2)	Strength 1938–1939 (3)	Details. (4)	Figures by detailed account heads. Accounts, 1936–1937. (5)	Budget Estimate, 1937–1938. (6)	Revised Estimate, 1937–1938. (7)	Budget Estimate, 1938–1939. (8)
				RS.	RS.	RS.	RS.
			e. F. OTHER EXPENDITURE—*cont.*				
e. F. 5. CARRIAGE OF GAZETTES AND FORMS AND COST OF BLOCKS AND MAPS.			TOTAL—e. F. 5.—VOTED ..	55,748	44,000	50,000	50,000
e. F. 6. OTHER CHARGES.			VOTED—				
			ADDITIONS TO PLANT AND MACHINERY	2,331	6,000	6,000	6,000
			CUSTOMS DUTY	3,324	5,400	2,800	2,700
			OTHER PETTY CHARGES	2,064	2,000	2,000	2,000
			Presidency allowances 2 (6½), 15 (2½), 3 (2½) for 4 months; Contingencies—Pay of menials.				
			TOTAL—e. F. 6.—VOTED ..	7,719	13,400	10,800	10,700
e. F. 7. DEDUCT CHARGES.			VOTED—				
			COST OF ENGLISH STORES ..	— 553	..	..	..
			AMOUNT TRANSFERRED FROM DEPRECIATION FUND ..	— 67,516	— 60,000	— 60,000	— 60,000
			TOTAL—e. F. 7.—VOTED ..	— 68,069	— 60,000	— 60,000	— 60,000
			TOTAL—e. F. OTHER EXPENDITURE—VOTED ..	3,02,260	2,91,200	2,98,200	2,98,200
e. G. *Deduct*—COST OF PRINTING WORK DONE FOR THE SECRETARIAT STAFF OF THE GOVERNOR AND THE HIGH COURT.			VOTED—				
			Secretariat Staff of the Governor.	..	..	— 300	— 300
			High Court	..	..	— 1,60,000	— 1,60,000
			TOTAL—e. G.—VOTED ..	..	..	— 1,60,300	— 1,60,300
e. H. PRINTING WORK DONE FOR THE SECRETARIAT STAFF OF THE GOVERNOR AND THE HIGH COURT			CHARGED—				
			Secretariat Staff of the Governor.	.	..	*300*	*300*
			High Court	..	..	*1,60,000*	*1,60,000*
			TOTAL—e. H.—*Charged* ..	..	..	*1,60,300*	*1,60,300*
GRAND TOTAL—56. e.—GOVERNMENT PRESSES				11,12,438	10,54,600	10,72,100	10,64,400
			Charged ..	*6,245*	..	*1,60,300*	*1,60,300*
			VOTED ..	11,06,193	10,54,600	9,11,800	9,04,100

DEMAND XXX—MISCELLANEOUS.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1938–1939.

DEMAND FOR GRANT (VOTED) .. .. Rs. 4,42,800

Total of sums Charged .. .. .. *Rs. 4,600*

Summary by Major Heads.

HEAD OF ACCOUNT. (1)	Accounts, 1936–1937. Non-voted. (2)	Accounts, 1936–1937. Voted. (3)	Budget Estimate, 1937–1938. Charged. (4)	Budget Estimate, 1937–1938. Voted. (5)	Revised Estimate, 1937–1938. Charged. (6)	Revised Estimate, 1937–1938. Voted. (7)	Budget Estimate, 1938–1939. Charged. (8)	Budget Estimate, 1938–1939. Voted. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
57. MISCELLANEOUS ..	*21,360*	3,52,577	*4,600*	4,51,100	*4,600*	4,43,500	*4,600*	4,42,800
63. EXTRAORDINARY CHARGES ..	..	..	..	..	..	15,00,000	..	..
	21,360	3,52,577	*4,600*	4,51,100	*4,600*	19,43,500	*4,600*	4,42,800
TOTAL—DEMAND XXX ..	3,73,937		4,55,700		19,48,100		4,47,400	

57—MISCELLANEOUS.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1936-1937. Non-voted. (2)	Accounts, 1936-1937. Voted. (3)	Budget Estimate, 1937-1938. Charged. (4)	Budget Estimate, 1937-1938. Voted. (5)	Revised Estimate, 1937-1938. Charged. (6)	Revised Estimate, 1937-1938. Voted. (7)	Budget Estimate, 1938-1939. Charged. (8)	Budget Estimate, 1938-1939. Voted. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
57. a. EXPENDITURE ON ACCOUNT OF STATE PRISONERS AND DETENUES..	..	1,422	..	12,800	..	7,800	..	1,500
57. b. DONATIONS FOR CHARITABLE PURPOSES—								
A. CHARITABLE INSTITUTIONS ..	..	25,841	..	25,900	..	25,900	..	25,900
B. LUNGARKHANAS.	..	13,231	..	13,500	..	13,500	..	13,500
C. CHARGES ON ACCOUNT OF EUROPEAN VAGRANTS ..	..	397	..	1,000	..	200	..	200
D. MISCELLANEOUS.	..	48,580	*4,600*	49,200	*4,600*	51,700	*4,600*	51,100
TOTAL—57. b. ..	..	88,049	*4,600*	89,600	*4,600*	91,300	*4,600*	90,700

57—MISCELLANEOUS—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
57. c. IRRECOVERABLE TEMPORARY LOANS AND ADVANCES WRITTEN OFF—								
A. ADVANCES TO CULTIVATORS AND REVENUE ADVANCES.	..	9,684	..	12,000	..	13,100	..	10,100
B. LOANS TO DEPRESSED CLASSES FOR THE PURCHASE OF HOUSE-SITES	..	7,669	..	10,000	..	10,000	..	10,000
C. MISCELLANEOUS ..	..	2,180	..	1,000	..	2,900	..	2,000
TOTAL—57. c. ..	..	19,533	..	23,000	..	26,000	..	22,100
57. d. RENTS, RATES AND TAXES ..	*21,360*	..	..	21,300	..	21,900	..	21,800
57. e. CONTRIBUTIONS—								
A. TELEGRAPH LINES AND POSTAL SERVICES—MAINTENANCE	..	11,283	..	15,000	..	13,000	..	13,700
B. GUARANTEE FOR UNREMUNERATIVE RAILWAY LINES ..	..	1,39,000	..	1,89,000	..	1,39,000	..	1,89,000
C. CONTRIBUTIONS TO LOCAL AND MUNICIPAL BODIES IN AID OF GENERAL BALANCES..	..	87,000	..	87,500	..	87,000	..	87,500
TOTAL—57. e. ..	..	2,37,283	..	2,91,500	..	2,39,000	..	2,90,200
57. f. MISCELLANEOUS COMPENSATIONS.	..	2,354	..	2,700	..	2,400	..	2,400
57. g. MISCELLANEOUS AND UNFORESEEN CHARGES—								
A. CHARGES IN CONNEXION WITH THE VISIT OF HIGH PERSONAGES ..	..	..	..	1,000	..	3,500	..	1,000
B. REWARDS FOR DESTRUCTION OF WILD ANIMALS ..	..	3,237	..	4,000	..	3,700	..	3,700
C. MISCELLANEOUS CHARGES FOR THE TREATMENT OF PATIENTS AT THE PASTEUR INSTITUTE	..	265	..	400	..	400	..	400
D. MISCELLANEOUS ..	..	224 * 36	..	4,600	..	8,300	..	3,800
TOTAL—57. g. GROSS ..	..	3,762	..	10,000	..	15,900	..	8,900

* Losses on uninsured shipments.

57—MISCELLANEOUS—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
57. g. MISCELLANEOUS AND UNFORESEEN CHARGES—*cont.*								
Deduct—AMOUNT FINANCED FROM THE FAMINE RELIEF FUND	..	..	..	..	..	–5,000 *	..	..
TOTAL—57. g. (NET) ..	..	3,762	..	10,000	..	10,900	..	8,900
57. h. CHARGES IN CONNEXION WITH THE CELEBRATION IN INDIA OF HIS MAJESTY'S CORONATION ..	..	..	..	..	..	44,000	..	..
57. j. CHARGES IN ENGLAND. HIGH COMMISSIONER FOR INDIA— A. OTHER CHARGES (BOOKS AND PERIODICALS) ..	..	174	..	200	..	200	..	5,200
TOTAL—MAJOR HEAD 57. (INCLUDED IN DEMAND XXX—MISCELLANEOUS).	*21,360*	3,52,577	*4,600*	4,51,100	*4,600*	4,43,500	*4,600*	4,42,800
	3,73,937		4,55,700		4,48,100		4,47,400	

63. EXTRAORDINARY CHARGES.

Summary by Minor heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS OF appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
a. CHARGES IN INDIA— A. TRANSFER TO THE FUND FOR THE IMPROVEMENT OF RURAL WATER-SUPPLY ..	..	..	..	..	..	15,00,000	..	..
TOTAL—MAJOR HEAD 63. (INCLUDED IN DEMAND XXX—MISCELLANEOUS).	..	..	..	..	..	15,00,000	..	..
	..		..		15,00,000		..	

* Contribution to the Mayor's Flood Relief Fund.

57. a.—MISCELLANEOUS—EXPENDITURE ON ACCOUNT OF STATE PRISONERS AND DETENUES.

Sub-heads of appropriation.	Details.	Figures by detailed account heads.			
		Accounts, 1936–1937.	Budget Estimate, 1937–1938.	Revised Estimate, 1937–1938.	Budget Estimate, 1938–1939.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
a. CHARGES ON ACCOUNT OF STATE PRISONERS AND ON ACCOUNT OF CONVICTS CONDITIONALLY RELEASED.	VOTED—				
	ALLOWANCES TO STATE PRISONERS AND CONVICTS CONDITIONALLY RELEASED .. .. .. Allowances—1 (15), 2 (12), 2 (10), 2 (8), 2 (6), 2 (5)		1,500	1,500	1,500
	Charges on account of Bengal Prisoners		11,300	6,300	..
GRAND TOTAL—57. a.—EXPENDITURE ON ACCOUNT OF STATE PRISONERS AND DETENUES—VOTED		1,422	12,800	7,800	1,500

57. b.—MISCELLANEOUS—DONATIONS FOR CHARITABLE PURPOSES.

Sub-heads of appropriation.	Details.	Accounts, 1936–1937.	Budget Estimate, 1937–1938.	Revised Estimate, 1937–1938.	Budget Estimate, 1938–1939.
b. A. CHARITABLE INSTITUTIONS.	VOTED—				
	MONEGAR CHOULTRY	8,141	8,200	8,200	8,200
	OTHER ITEMS	17,700	17,700	17,700	17,700
	TOTAL—b. A.—VOTED ..	25,841	25,900	25,900	25,900
b. B. LUNGERKHANAS.	VOTED—				
	TRIPLICANE POOR HOUSE ..	4,800	4,800	4,800	4,800
	OTHER LUNGERKHANAS . ..	8,431	8,700	8,700	8,700
	TOTAL—b. B.—VOTED ..	13,231	13,500	13,500	13,500
b. C. CHARGES ON ACCOUNT OF EUROPEAN VAGRANTS.	TOTAL—b. C.—VOTED .	397	1,000	200	200
b. D. MISCELLANEOUS.	CHARGED—				
	Other petty items	..	*4,600*	*4,600*	4,600
	VOTED—				
	ORPHANAGES	1,213	1,200	1,200	1,200
	INDIAN CHOULTRIES	28,266	29,200	29,200	29,200
	MADRAS SOCIETY FOR THE PROTECTION OF CHILDREN	1,831	1,400	1,400	1,700
	MADRAS VIGILANCE ASSOCIATION..	..	4,200	10,400	9,500
	OTHER PETTY ITEMS	17,270	13,200	9,500	9,500
	TOTAL—b. C. { *Charged* ..	..	*4,600*	*4,600*	*4,600*
	TOTAL—b. C. { VOTED ..	48,580	49,200	51,700	51,100
GRAND TOTAL—57. b.—DONATIONS FOR CHARITABLE PURPOSES		88,049	94,200	95,900	95,300
	Charged ..	..	*4,600*	*4,600*	*4,600*
	VOTED ..	88,049	89,600	91,300	90,700

57. e. C.—MISCELLANEOUS—CONTRIBUTIONS.

Sub-heads of appropriation.	Details.	Accounts, 1936–1937.	Budget Estimate, 1937–1938.	Revised Estimate, 1937–1938.	Budget Estimate, 1938–1939.
e. C. CONTRIBUTIONS TO LOCAL AND MUNICIPAL BODIES IN AID OF GENERAL BALANCES.	THE NILGIRIS DISTRICT BOARD ..	87,000	87,000	87,000	87,000
	MUNICIPAL COUNCILS	..	500	..	500
GRAND TOTAL—57. e. C.—CONTRIBUTIONS—VOTED ..		87,000	87,500	87,000	87,500

DEMAND XXXI—CAPITAL OUTLAY ON IRRIGATION.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1938-1939.

DEMAND FOR GRANT (VOTED) .. .. Rs. 6,62,100

Total of sums Charged .. .. .. *Rs. 3,600*

68—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
IRRIGATION WORKS—PRODUCTIVE.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
68. a. WORKS—								
A. GODAVARI DELTA SYSTEM ..	..	2,17,194	..	— 73,000	..	— 79,600	..	95,400
B. KISTNA DELTA SYSTEM	..	..	..	5,52,500	..	4,10,200	..	3,43,500
C. KISTNA EAST BANK CANAL EXTENSION SCHEME ..	..	10,67,608	..	1,48,700	..	1,92,500	..	36,000
D. PENNAR RIVER CANALS SYSTEM ..	..	16,286	..	50,000	..	40,000	..	40,000
E. KATTALAI SCHEME.	..	27,061	..	30,400	..	16,600	..	45,000
F. CAUVERY-METTUR PROJECT ..	..	1,18,469	..	1,09,900	..	1,05,200	..	77,300
TOTAL—68. a. ..	..	† 14,49,842	..	8,18,500	..	6,84,900	..	6,37,200
68. LUMP ADDITION FOR REGRANT OF LAPSES ..	..	..	..	2,500	..	..	..	2,500
68. LUMP DEDUCTION FOR PROBABLE SAVINGS ..	..	..	..	— 2,500	..	..	..	— 2,500

† Includes Rs. 3,224 relating to the Cauvery Delta System.

68—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
IRRIGATION WORKS—PRODUCTIVE—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
68. b. ESTABLISHMENT—								
A. SPECIAL ESTABLISHMENT—								
I. KISTNA EAST BANK CANAL AND PEDDALANKA CHANNEL SCHEMES	*11,547*	74,009	..	28,700	..	28,700	..	..
II. CAUVERY-METTUR PROJECT	*16,975*	35,503	*5,100*	9,900	*1,300*	27,000	..	4,000
TOTAL—68. b. A. ..	*28,522*	1,09,512	*5,100*	38,600	*1,300*	55,700	..	4,000
B. PENSION CHARGES—								
1. KISTNA EAST BANK CANAL, ETC., SCHEMES			..	2,400	..	2,500	..	..
2. CAUVERY-METTUR PROJECT			*600*	1,100	*200*	3,100	..	500
3. OTHER WORKS ..			*3,200*	10,300	*2,600*	8,900	*3,600*	12,000
TOTAL—68. b. B. ..	*10,528*	24,489	*3,800*	13,800	*2,800*	14,500	*3,600*	12,500
TOTAL—68. b. ..	*39,050*	1,34,001	*8,900*	52,400	*4,100*	70,200	*3,600*	16,500
68. c. TOOLS AND PLANT.	..	1,122	..	200	..	100	..	..
68. d. SUSPENSE ..		—23,095	..	— 30,000	..	— 40,000	..	—20,000
68. e. *Deduct*—RECOVERIES ON CAPITAL ACCOUNT		—1,47,837	..	—1,00,000	..	—1,67,400	..	—51,500
68. f. CHARGES IN ENGLAND—								
HIGH COMMISSIONER FOR INDIA—								
A. LEAVE SALARIES AND DEPUTATION PAY	*14,942*		..	..	*9,400*	..	..	..
B. STERLING OVERSEAS PAY	*592*		..	..	..	..	..	..
TOTAL—68. f. ..	*15,534*		..	..	*9,400*	..	..	..
68. g. LOSS OR GAIN BY EXCHANGE ..	*— 82*		..	..	*— 100*	..	..	..
TOTAL—68. IRRIGATION WORKS—PRODUCTIVE.	*54,502*	14,14,033	*8,900*	7,41,100	*13,400*	5,47,800	*3,600*	5,82,200
	14,68,535		7,50,000		5,61,200		5,85,800	

68—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS	RS.
IRRIGATION WORKS—UNPRODUCTIVE.								
68. h. WORKS—								
MINOR IRRIGATION WORKS—IMPROVEMENTS ..	..	16,17,551	..	12,97,000	..	12,84,200	..	69,100
68 j. ESTABLISHMENT—								
SPECIAL ESTABLISHMENT—IMPROVEMENTS TO MINOR IRRIGATION WORKS ..	*21,351*	3,34,495	*22,500*	3,31,300	*12,600*	2,58,000	..	10,800
68. k. TOOLS AND PLANT.	..	2,201	..	1,300		400	..	..
TOTAL—68.—IRRIGATION WORKS—UNPRODUCTIVE	*21,351*	19,54,247	*22,500*	16,29,600	*12,600*	15,42,600	..	79,900
	19,75,598		16,52,100		15,55,200		79,900	
TOTAL—DEMAND XXXI—CAPITAL OUTLAY ON IRRIGATION	*75,853*	33,68,280	*31,400*	23,70,700	*26,000*	20,90,400	*3,600*	6,62,100
	34,44,133		24,02,100		21,16,400		6,65,700	
Add—								
Pro-rata CHARGES SHOWN UNDER DEMAND XXV—CIVIL WORKS—ESTABLISHMENTS, ETC.—								
(*a*) ESTABLISHMENT.	*57,763*	1,37,838	*36,600*	1,18,500	*29,900*	1,02,400	*41,400*	1,37,600
(*b*) TOOLS AND PLANT ..	..	2,768	..	5,200	..	4,200	..	4,900
	1,33,616	35,08,886	*68,000*	24,94,400	*55,900*	21,97,000	*45,000*	8,04,600
TOTAL—MAJOR HEAD 68.	36,42,502		25,62,400		22,52,900		8,49,600	

DEMAND XXXII—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1938-1939.

DEMAND FOR GRANT (VOTED) .. .. { Rs. — 1,28,300 / **Rs. + 100** }

72—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
72. a. CINCHONA ..		9,100	..	17,100		17,100		21,800
TOTAL—72. a. ..		9,100	..	17,100		17,100		21,800
72. b. *Deduct*—RECEIPTS AND RECOVERIES ON CAPITAL ACCOUNT—CINCHONA		— 25,088	..	—1,50,100		—1,50,100		—1,50,100
TOTAL—DEMAND XXXII—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT (ALSO MAJOR HEAD 72)		— 15,988	..	—1,33,000		—1,33,000		—1,28,300
TOKEN DEMAND ..	— 15,988		— 1,33,000 + **100**		— 1,33,000		— 1,28,300 + 100	

DEMAND XXXIII—CAPITAL OUTLAY ON ELECTRIC SCHEMES.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1938-1939.

DEMAND FOR GRANT (VOTED) .. .. .. Rs. 97,14,900

Total of sums Charged .. .. .. *Rs. 23,400*

79—CAPITAL OUTLAY ON ELECTRIC SCHEMES.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936-1937.		Budget Estimate, 1937-1938.		Revised Estimate, 1937-1938.		Budget Estimate, 1938-1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
I. HYDRO-ELECTRIC SCHEMES.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
A. PYKARA HYDRO-ELECTRIC PROJECT.								
79. I. A. a. WORKS—								
1. PYKARA HYDRO-ELECTRIC SCHEME ..	..	2,74,378	..	2,55,600	..	—3,900	..	2,36,900
2. ADDITIONAL GENERATING MACHINERY AT PYKARA	..	42,854	..	7,95,800 *11,20,200	..	7,30,000 *7,33,200	..	9,00,000 *8,66,400
3. SUPPLY OF ELECTRIC POWER TO TIRUCHENGODE AND EDAPADY ..	..	41,106	..	4,000	..	—42,800	..	..
4. METTUR-ERODE-SALEM ELECTRIC SUPPLY SCHEME	..	..	..	..	..	—4,12,200	..	..
5. DISTRIBUTION OF POWER IN THE PYKARA SYSTEM	..	6,19,263	..	1,85,000	..	5,67,100	..	1,96,000
6. DISTRIBUTION OF POWER IN THE PYKARA SYSTEM—COST OF WORKS TRANSFERRED TO METTUR-SYSTEM ..	..	..	..	..	..	— 48,600	..	..
7. SUPPLY OF POWER TO VIRUDUNAGAR AND RAJAPALAYAM ..	..	2,234	..	8,81,400	..	5,92,500	..	2,72,200
8. MUKURTI DAM	..	5,13,973	..	3,87,300	..	1,64,400 *6,400	..	1,000
9. SUPPLY OF ELECTRIC POWER TO RASIPURAM.	..	68,004	..	6,000	..	— 68,000	..	..
Carried over ..	..	15,61,812	..	36,35,300	..	22,18,100	..	24,72,500

* Represents cost of English stores.

79—CAPITAL OUTLAY ON ELECTRIC SCHEMES—*cont.*
Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
I. HYDRO-ELECTRIC SCHEMES—*cont.*								
A. PYKARA HYDRO-ELECTRIC PROJECT—*cont.*								
79. I. A. a. WORKS—*cont.*								
Brought forward ..	..	15,61,812	..	36,35,300	..	22,18,100	..	24,72,500
10. SUPPLY OF ELECTRIC POWER TO MADURA ..	..	2,76,543	..	22,60,000	..	26,58,000	..	45,300
11. SUPPLY OF POWER TO KOVILPATTI	..	..	..	79,000	..	5,000	..	3,96,000
12. KOMARAPALAYAM EXTENSION	..	..	..	..	..	— 23,300	..	..
13. SUPPLY OF ELECTRIC POWER TO PERIYAKULAM, THENI AND BODINAYAKKANUR ..	..	..	..	..	..	..	..	2,17,700
14. SUPPLY OF ELECTRIC POWER TO GOBICHETTIPALAIYAM AND FIVE OTHER VILLAGES ..	..	..	..	..	..	..	..	2,00,000
15. SUPPLY OF ELECTRIC POWER TO RAMNAD DISTRICT	..	..	..	..	..	..	..	4,11,000
16 CONSTRUCTION OF TRANSMISSION LINES AND OTHER WORKS FOR SUPPLY OF POWER TO INTENDING CONSUMERS.	..	..	..	5,50,000	..	1,18,300	..	5,50,000
TOTAL—79. I. A. a. ..	..	18,38,355	..	65,24,300	..	49,76,100	..	42,92,500
79. I. A. b. ESTABLISHMENT—								
1. PYKARA HYDRO-ELECTRIC SCHEME ..		33,529	..	34,600	..	15,300	..	27,100
2. ADDITIONAL GENERATING MACHINERY AT PYKARA	*245*	3,050	*4,200*	3,00,000	*1,000*	36,700	*5,900*	51,500
3. SUPPLY OF ELECTRIC POWER TO TIRUCHENGODE AND EDAPADY ..	..	5,139	..	600	..	— 5,400	..	..
4. METTUR-ERODE-SALEM ELECTRIC SUPPLY SCHEME		..		..	..	— 20,700	..	..
5. DISTRIBUTION OF POWER IN THE PYKARA SYSTEM	..	77,600	..	31,300	..	76,600	..	23,600
6. DISTRIBUTION OF POWER IN THE PYKARA SYSTEM —COST TRANSFERRED TO METTUR SYSTEM ..	..	..		..	..	— 5,800	..	..
7. SUPPLY OF POWER TO VIRUDUNAGAR AND RAJAPALAYAM ..		1,396	*1,900*	22,800	*1,000*	16,000	*1,900*	23,200
8. MUKURTI DAM ..	*2,843*	48,046	*900*	31,000	..	31,000		..
Carried over ..	*3,088*	1,68,760	*7,000*	4,20,300	*2,000*	1,43,700	*7,800*	1,25,400

79. CAPITAL OUTLAY ON ELECTRIC SCHEMES—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)		(5)	(6)	(7)	(8)	(9)
I. HYDRO-ELECTRIC SCHEMES—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
A. PYKARA HYDRO-ELECTRIC PROJECT—*cont.*								
79. I. A. b. ESTABLISHMENT—*cont.*								
Brought forward ..	*3,088*	1,68,760	*7,000*	4,20,300	*2,000*	1,43,700	*7,800*	1,25,400
9. SUPPLY OF ELECTRIC POWER TO RASIPURAM.	..	8,501	..	900	..	— 8,500	..	..
10. SUPPLY OF ELECTRIC POWER TO MADURA ..	*1,577*	29,601	*5,000*	58,600	*4,000*	72,000	*100*	200
11. SUPPLY OF POWER TO KOVILPATTI	..	..	..	12,300	..	100	..	71,000
12. KUMARAPALAYAM EXTENSION ..	..	..	..	..	..	— 2,900	..	..
13. SUPPLY OF ELECTRIC POWER TO PERIYAKULAM, THENI AND BODINAYAKKANUR ..	..	..	..	..	..	..	..	11,300
14. SUPPLY OF ELECTRIC POWER TO GOBICHETTIPALAIYAM AND FIVE OTHER VILLAGES ..	..	..	..	..	..	..	..	28,000
15. SUPPLY OF ELECTRIC POWER TO RAMNAD DISTRICT	..	..	..	..	..	..	..	73,000
16. PENSION CHARGES ..	..	..	*1,400*	12,200	*1,500*	12,600	*700*	11,500
TOTAL—79. I. A. b. ..	*4,665*	2,06,862	*13,400*	5,04,300	*7,500*	2,17,000	*8,600*	3,20,400
79. I. A. c. TOOLS AND PLANT—								
1. PYKARA HYDRO-ELECTRIC SCHEME ..	..	..	..	2,000	..	— 5,000	..	2,000
2. ADDITIONAL GENERATING MACHINERY AT PYKARA .. .	..	47,929	..	1,00,000	..	93,600	..	15,000
3. SUPPLY OF ELECTRIC POWER TO TIRUCHENGODE AND EDAPADY ..	..	662	..	..	..	— 700	..	..
4. METTUR—ERODE—SALEM ELECTRIC SUPPLY SCHEME .	..	..	..	..	..	— 900	..	..
5. DISTRIBUTION OF POWER IN THE PYKARA SYSTEM	..	3,612	..	1,000	..	5,000	..	2,000
6. DISTRIBUTION OF POWER IN THE PYKARA SYSTEM —COST TRANSFERRED TO METTUR SYSTEM ..	..	..	..	..	..	— 2,000	..	..
7. SUPPLY OF POWER TO VIRUDUNAGAR AND RAJAPALAYAM ..	..	78	..	5,000	..	2,500	..	500
8. MUKURTI DAM ..	..	3,568	..	6,400	..	— 48,300	..	..
Carried over ..	..	55,849	..	1,14,400	..	44,200	..	19,500

79—CAPITAL OUTLAY ON ELECTRIC SCHEMES—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
I. HYDRO-ELECTRIC SCHEMES—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
A. PYKARA HYDRO-ELECTRIC PROJECT—*cont.*								
79 I. A. c. TOOLS AND PLANT—*cont.*								
Brought forward ..	..	55,849	..	1,14,400	..	44,200	..	19,500
9. SUPPLY OF ELECTRIC POWER TO RASIPURAM	..	309	..	..	..	— 300	..	..
10. SUPPLY OF ELECTRIC POWER TO MADURA.	..	10,251	..	10,000	..	1,900	..	..
11. SUPPLY OF POWER TO KOVILPATTI ..	..	..	..	700	..	..	..	4,000
12. KUMARAPALAYAM EXTENSION ..	..	..	..	..	..	— 100	..	..
13. SUPPLY OF ELECTRIC POWER TO PERIYAKULAM, THENI AND BODINAYAKKANUR ..	..	..	..	..	..	..	..	700
14. SUPPLY OF ELECTRIC POWER TO GOBICHETTIPALAIYAM AND FIVE OTHER VILLAGES ..	..	..	..	..	..	..	..	2,000
15. SUPPLY OF ELECTRIC POWER TO RAMNAD DISTRICT	..	..	..	..	..	..	..	4,000
TOTAL—79. I. A. c. ..	..	66,409	..	1,25,100	..	45,700	..	30,200
79. I. A. d. SUSPENSE—								
1. LONDON STORES ..	..	..	..	..	..	..	..	..
2. OTHER SUSPENSE ACCOUNTS ..	..	..	..	..	..	..	..	..
TOTAL—79. I A. d. ..	..	..	..	..	..	..	..	..
79. I. A. e.—*DEDUCT*—RECEIPTS AND RECOVERIES ON CAPITAL ACCOUNT—								
1. PYKARA HYDRO-ELECTRIC SCHEME ..	..	— 2,661	..	..	..	— 1,000	..	— 100
2. METTUR-ERODE-SALEM ELECTRIC SUPPLY SCHEME	..	..	..	..	..	4,400	..	..
3. ADDITIONAL GENERATING MACHINERY AT PYKARA	..	— 335	..	..	..	— 100	..	— 100
4. DISTRIBUTION OF POWER IN THE PYKARA SYSTEM ..	..	..	..	..	..	..	..	..
Carried over ..	..	— 2,996	..	..	..	3,300	..	— 200

79—CAPITAL OUTLAY ON ELECTRIC SCHEMES—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936-1937.		Budget Estimate, 1937-1938.		Revised Estimate, 1937-1938.		Budget Estimate, 1938-1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
I. HYDRO-ELECTRIC SCHEMES—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
A. PYKARA HYDRO-ELECTRIC PROJECT—*cont.*								
79. I. A. e.—*DEDUCT*—RECEIPTS AND RECOVERIES ON CAPITAL ACCOUNT—*cont.*								
Brought forward ..	..	— 2,996	..	..	..	3,300	..	— 200
5. SUPPLY OF POWER TO VIRUDHUNAGAR AND RAJAPALAYAM ..	..	— 10	..	..	..	— 200	..	—63,700
6. MUKURTI DAM ..	..	— 1,105	..	— 600	..	— 2,000	..	..
7. SUPPLY OF ELECTRIC POWER TO MADURA ..	..	— 90	..	..	..	—10,900	..	— 67,500
TOTAL—79. I. A. e. ..	..	— 4,201	..	— 600	..	— 9,800	..	— 1,31,400
TOTAL—79. I. A.—PYKARA HYDRO-ELECTRIC PROJECT.	*4,665*	21,07,425	*13,400*	71,53,100	*7,500*	52,29,000	*8,600*	45,11,700
B. METTUR HYDRO-ELECTRIC PROJECT.								
79. I. B. a. WORKS—								
1. METTUR MAIN SCHEME.	..	26,78,598	..	20,20,200	..	24,08,600	..	8,84,000
	..	† 18,76,351	..	† 16,800	..	† 86,000	..	†2,28,000
2. ERODE-TRICHINOPOLY EXTENSION ..	..	— 3,712	..	1,000	..	5,500	..	2,200
3. TRICHINOPOLY-NEGAPATAM EXTENSION ..	..	1,08,488	..	1,000	..	11,500	..	1,01,000
4. KARUR ELECTRIC SUPPLY SCHEME	..	7,732	..	..	..	..	..	..
5. EXTENSION OF SUPPLY TO RANIPET, KAVERIPAKKAM AND CONJEEVERAM	..	1,303	..	2,86,000	..	2,16,700	..	91,000
6. EXTENSION OF SUPPLY TO ARKONAM ..	..	..	..	1,04,000	..	1,000	..	1,44,000
7. DISTRIBUTION OF POWER IN METTUR SYSTEM ..	..	..	..	..	..	1,80,200	..	85,000
Carried over ..	..	46,68,760	..	24,29,000	..	29,09,500	..	15,35,200

† Represents cost of English Stores.

79—CAPITAL OUTLAY ON ELECTRIC SCHEMES—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
I. HYDRO-ELECTRIC SCHEMES—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
B. METTUR HYDRO-ELECTRIC PROJECT—*cont.*								
79. I. B. a. WORKS—*cont.*								
Brought forward ..	..	46,68,760	..	24,29,000	..	29,09,500	..	15,35,200
8. COST OF WORKS TRANSFERRED FROM PYKARA SYSTEM	..	..	..	..	..	9,21,400	..	..
9. SUPPLY OF ELECTRIC POWER TO PAKALA AND TIRUPATHI ..	..	..	..	..	..	..	..	2,30,000
10. CONSTRUCTION OF TRANSMISSION LINES AND OTHER WORKS FOR SUPPLY OF POWER TO INTENDING CONSUMERS * ..	..	..	..	..	..	..	..	4,00,000
TOTAL—79. I. B. a. ..	..	46,68,760	..	24,29,000	..	38,30,900	..	21,65,200
79. I. B. b. ESTABLISHMENT—								
1. METTUR MAIN SCHEME.	*27,294* *—2,121*	2,33,748	*5,500*	1,65,000	*3,400*	1,37,300	*5,800*	41,900
2. ERODE-TRICHINOPOLY EXTENSION ..	..	..	..	..	..	..	..	..
3. TRICHINOPOLY-NEGAPATAM EXTENSION ..	*586*	1,748	..	..	..	200	..	12,600
4. KARUR ELECTRIC SUPPLY SCHEME ..	..	36	..	..	..	..	..	..
5. EXTENSION OF SUPPLY TO RANIPET, KAVERIPAKKAM AND CONJEEVERAM	..	1	..	45,700	*500*	11,900	*700*	3,400
6. EXTENSION OF SUPPLY TO ARKONAM ..	..	..	..	16,700	..	..	..	25,000
7. DISTRIBUTION OF POWER IN THE METTUR SYSTEM	..	..	..	..	..	5,000	..	14,500
8. COST OF WORKS TRANSFERRED FROM THE PYKARA SYSTEM ..	..	..	..	..	..	65,000	..	..
9. SUPPLY OF ELECTRIC POWER TO PAKALA AND TIRUPATHI ..	..	..	..	..	..	..	..	38,000
10. PENSION CHARGES ..	..	..	*600*	6,700	*900*	5,000	*500*	5,000
TOTAL—79. I. B. b. ..	*25,759*	2,35,533	*6,100*	2,34,100	*4,800*	2,24,400	*7,000*	1,40,400

* Reappropriation from this provision can be sanctioned only by Government.

79—CAPITAL OUTLAY ON ELECTRIC SCHEMES—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936-1937.		Budget Estimate, 1937-1938.		Revised Estimate, 1937-1938.		Budget Estimate, 1938-1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
I. HYDRO-ELECTRIC SCHEMES—*cont.*								
B. METTUR HYDRO-ELECTRIC PROJECT—*cont.*								
79. I. B. c.—TOOLS AND PLANT—								
1. METTUR MAIN SCHEME.	..	15,514	..	10,000	..	27,000	..	5,000
2. ERODE-TRICHINOPOLY EXTENSION ..	..	— 1,753	..	..				
3. TRICHINOPOLY-NEGAPATAM EXTENSION ..	..	— 1,341	..	..	..	1,600	..	..
4. EXTENSION OF SUPPLY TO RANIPET, KAVERIPAKKAM AND CONJEEVERAM	..	..	..	3,900	..	..	..	..
5. EXTENSION OF SUPPLY TO ARKONAM ..	..	..	..	1,300	..	..	..	2,000
6. DISTRIBUTION OF POWER IN THE METTUR SYSTEM	..	..	..	..	..	100	..	500
7. COST OF WORKS TRANSFERRED FROM THE PYKARA SYSTEM ..				..	..	1,700	..	..
8. SUPPLY OF ELECTRIC POWER TO PAKALA AND TIRUPATHI ..	..	..	..	..	..	..	..	2,000
TOTAL—79. I. B. c. ..	..	12,450	..	15,200	..	30,400	..	9,500
79. I. B. d.—SUSPENSE—								
1. LONDON STORES ..	..	..	..	..	..	..	..	..
2. OTHER SUSPENSE ACCOUNTS ..	..	..	..	— 50,000	..	— 1,20,000	..	— 40,000
TOTAL—79. I. B. d. ..	..	— 90,938	..	— 50,000	..	— 1,20,000	..	— 40,000
79. I. B. e. *DEDUCT*—RECEIPTS AND RECOVERIES ON CAPITAL ACCOUNT—								
1. METTUR MAIN SCHEME ..	..	— 7,977	..	— 18,000	..	— 85,000	..	— 500
2. EXTENSION OF SUPPLY TO RANIPET, KAVERIPAKKAM AND CONJEEVERAM ..	..	..	..	..	..	— 100	..	..
3. COST OF WORKS TRANSFERRED FOR PYKARA SYSTEM	..	..	..	..	..	— 4,400	..	..
TOTAL—79. I. B. e. ..	..	— 7,977	..	— 18,000	..	— 89,500	..	— 500

79—CAPITAL OUTLAY ON ELECTRIC SCHEMES—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
I. HYDRO-ELECTRIC SCHEMES—*cont.*								
B METTUR HYDRO-ELECTRIC PROJECT—*cont.*								
79. I. B. f. CHARGES IN ENGLAND—								
HIGH COMMISSIONER FOR INDIA—								
1. LEAVE SALARIES AND DEPUTATION PAY ..	..	..	*8,000*	..	*11,800*	..	..	..
2. STERLING OVERSEAS PAY ..	*2,133*	..	*1,400*	..	*1,009*	..	*2,200*	..
TOTAL—79. I. B. f. ..	*2,133*	..	*9,400*	..	*12,800*	..	*2,200*	..
79. I. B. g. LOSS OR GAIN BY EXCHANGE ..	*— 12*	..	..	..	— 100	..	..	..
TOTAL—79. I. B. METTUR HYDRO-ELECTRIC PROJECT.	*27,880*	48,17,828	*15,500*	26,10,300	*17,500*	38,76,200	*9,200*	22,74,600
C. PAPANASAM HYDRO-THERMAL PROJECT.								
79. I. C. a. WORKS— PAPANASAM HYDRO-THERMAL PROJECT	..	..	..	..	..	..	..	16,66,700
79. I. C. b. ESTABLISHMENT— PAPANASAM HYDRO-THERMAL PROJECT	..	..	..	..	..	..	..	2,44,400
79. I. C. c. TOOLS AND PLANT— PAPANASAM HYDRO-THERMAL PROJECT	..	..	..	..	..	..	..	3,11,100
TOTAL—79. I. C. PAPANASAM HYDRO-THERMAL PROJECT.	..	..	..	..	..	..	..	22,22,200
TOTAL—79. I. HYDRO-ELECTRIC SCHEMES ..	*32,545*	69,25,253	*28,900*	97,63,400	*25,000*	91,05,200	*17,800*	90,08,500
79. I. LUMP DEDUCTION FOR PROBABLE SAVINGS.	..	..	..	–5,01,600	..	..	..	– 6,08,600
GRAND TOTAL—79. I. HYDRO-ELECTRIC SCHEMES ..	*32,545*	69,25,253	*28,900*	92,61,800	*25,000*	91,05,200	*17,800*	83,99,900

79—CAPITAL OUTLAY ON ELECTRIC SCHEMES—*cont.*

Summary by Major Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
II.—THERMO-ELECTRIC SCHEMES.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
A. DINDIGUL, VIRUDUNAGAR AND PALNI ELECTRIC SUPPLY SCHEMES.								
79. II. A. a. WORKS—								
1. DINDIGUL ELECTRIC SUPPLY SCHEME ..		684		200		−1,26,500		..
2. VIRUDUNAGAR ELECTRIC SUPPLY SCHEME.		503		200		500		−1,41,000
3. PALNI ELECTRIC SUPPLY SCHEME		−320		..		−58,300		..
TOTAL—79. II. A. a. ..		867		400		−1,84,300		−1,41,000
79. II. A. b. ESTABLISHMENT—								
1. DINDIGUL ELECTRIC SUPPLY SCHEME ..		..		..		−13,800		..
2. VIRUDUNAGAR ELECTRIC SUPPLY SCHEME ..		..		..		..		−13,200
3. PALNI ELECTRIC SUPPLY SCHEME		60		..		−6,500		..
TOTAL—79 II. A. b. ..		60				−20,300		−13,200
79. II. A. c. TOOLS AND PLANT—								
1. DINDIGUL ELECTRIC SUPPLY SCHEME ..		97		100		−600		..
2. VIRUDUNAGAR ELECTRIC SUPPLY SCHEME.		202		100		100		−600
3. PALNI ELECTRIC SUPPLY SCHEME ..		218		..		−1,900		..
TOTAL—79. II. A. c. ..		517		200		−2,400		−600
79. II. A. d. DEDUCT—RECEIPTS AND RECOVERIES ON CAPITAL ACCOUNT—								
1. DINDIGUL ELECTRIC SUPPLY SCHEME ..			..	−1,33,600		7,600		..
2. VIRUDUNAGAR ELECTRIC SUPPLY SCHEME.			..	−1,47,400		..		6,700
3. PALNI ELECTRIC SUPPLY SCHEME ..			..	−63,600		3,200		..
TOTAL—79. II. A. d.			..	−3,44,600		10,800		6,700
TOTAL—79. II. A. DINDIGUL, VIRUDUNAGAR, ETC., SCHEMES	..	1,444	..	−3,44,000	..	−1,96,200	..	−1,48,100

79—CAPITAL OUTLAY ON ELECTRIC SCHEMES—*cont.*

Summary by Major Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
(1)	Non-voted. (2)	Voted. (3)	Charged. (4)	Voted. (5)	Charged. (6)	Voted. (7)	Charged. (8)	Voted. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
II. THERMO-ELECTRIC SCHEMES—*cont.*								
B. THENI, PERIYAKULAM AND BODINAYAKKANUR ELECTRIC SUPPLY SCHEMES.								
79. II. B. a. WORKS—								
THENI, PERIYAKULAM, ETC., SCHEMES	..	7,534		2,000		14,000		-1,36,200
79. II. B. b. ESTABLISHMENT—								
THENI, PERIYAKULAM, ETC., SCHEMES ..	..	1,798		100		1,400		..
79. II. B. c. TOOLS AND PLANT—								
THENI, PERIYAKULAM, ETC., SCHEMES ..		316		100		200		..
79. II. B. d. *DEDUCT*—RECEIPTS AND RECOVERIES ON CAPITAL ACCOUNT—								
THENI, PERIYAKULAM, ETC., SCHEMES ..	..	—1,886	..	..	..	..	..	..
TOTAL—79. II. B.—THENI, PERIYAKULAM, ETC., SCHEMES	..	7,762	..	2,200	..	15,600	..	-1,36,200
C. VIZAGAPATAM THERMAL STATION.								
79. II. C. a. WORKS—								
1. VIZAGAPATAM THERMAL STATION..	..	13,861	..	14,80,000	..	14,45,600	...	2,67,300
2. SUPPLY OF ELECTRIC POWER TO BOBBILI ..	..	..	..	84,000	..	60,500	..	14,300
3. DISTRIBUTION OF ELECTRIC POWER IN VIZIANAGARAM	..	..	..	..	..	..	..	1,36,600
TOTAL—79. II. C. a.	..	13,861	..	15,64,000	..	15,06,100	..	4,18,200

79—CAPITAL OUTLAY ON ELECTRIC SCHEMES—*cont.*

Summary by Major Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
II. THERMO-ELECTRIC SCHEMES—*cont.*								
C. VIZAGAPATAM THERMAL STATION—*cont.*								
79. II. C. b. ESTABLISHMENT—								
1. Vizagapatam Thermal Station	*80*	9,767	*3,300*	74,600	*1,900*	38,300	*1,800*	4,800
2. Supply of Electric power to Bobbili ..	..	..	..	13,500	..	2,400	..	2,000
3. Distribution of Electric power in Vizianagram	..	..	..	..	..	..	..	22,000
4. Pension charges ..	..	..	*400*	700	*400*	900	*100*	100
Total—79. II. C. b. ..	*80*	9,767	*3,700*	88,800	*2,300*	41,600	*1,900*	28,900
79. II. C. c. TOOLS AND PLANT—								
1. Vizagapatam Thermal Station	..	704	..	13,000	..	6,600	..	500
2. Supply of Electric power to Bobbili ..	..	..	..	900	..	100	..	100
3. Distribution of Electric power in Vizianagram	..	..	..	..	..	..	..	1,400
Total—79. II. C. c. ..	..	704	..	13,900	..	6,700	..	2,000
79. II. C. d. SUSPENSE—								
1. Vizagapatam Thermal Station	..	..	..	25,000	..	..	..	..
2. Deduct—Recoveries.	..	— 175	..	— 2,500	..	..	..	..
Total—79. II. C. d. ..	..	— 175	..	22,500	..	..	..	..
Total—79. II. C.—Vizagapatam Thermal Station ..	*80*	24,157	*3,700*	16,89,200	*2,300*	15,54,400	*1,900*	4,49,100
D. BEZWADA THERMAL STATION.								
79. II. D. a. WORKS—								
1. Bezwada Thermal Station	..	34,124	..	12,94,000	..	11,66,700	..	5,20,400
2. Extension to Tenali.	..	..	..	..	..	5,900	..	1,35,500
Total—79. II. D. a. ..	..	34,124	..	12,94,000	..	11,72,600	..	6,55,900

79—CAPITAL OUTLAY ON ELECTRIC SCHEMES—*cont.*

Summary by Major Heads and Sub-heads of appropriation—*cont.*

MINOR HEAD and SUB-HEADS OF appropriation. (ITEMS OF GRANT.) (1)	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted. (2)	Voted. (3)	Charged. (4)	Voted. (5)	Charged. (6)	Voted. (7)	Charged. (8)	Voted. (9)
II. THERMO-ELECTRIC SCHEMES—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
D. BEZWADA THERMAL STATION—*cont.*								
79. II. D. b. ESTABLISHMENT—								
1. BEZWADA THERMAL STATION	*195*	9,815	*2,900*	54,100	*1,600*	35,700	*3,500*	21,400
2. EXTENSION TO TENALI.	..	..	..	..	..	1,000	..	10,000
3. PENSIONARY CHARGES..	..	..	*300*	700	*300*	900	*200*	300
TOTAL—79. II. D. b. ..	*195*	9,815	*3,200*	54,800	*1,900*	37,600	*3,700*	31,700
79. II. D. c. TOOLS AND PLANT—								
1. BEZWADA THERMAL STATION		5,109		14,000	..	2,000		500
2. EXTENSION TO TENALI.		..		..		100		1,400
TOTAL—79. II. D. c. ..		5,109		14,000		2,100		1,900
79. II. D. d. SUSPENSE—								
1. BEZWADA THERMAL STATION			..	25,000	..	..		..
2. DEDUCT—RECOVERIES.			..	— 2,500		..		..
TOTAL—79. II. D. d. ..			..	22,500		..		..
79. II. D. e. *DEDUCT*—RECEIPTS AND RECOVERIES ON CAPITAL ACCOUNT—								
BEZWADA THERMAL STATION		— 240		..		— 2,300		— 15,3[illegible]
TOTAL—79. II. D. BEZWADA THERMAL STATION ..	*195*	48,808	*3,200*	13,85,300	*1,900*	12,10,000	*3,700*	6,74,[illegible]

79. CAPITAL OUTLAY ON ELECTRIC SCHEMES—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1936–1937. Non-voted. (2)	Accounts, 1936–1937. Voted. (3)	Budget Estimate, 1937–1938. Charged. (4)	Budget Estimate, 1937–1938. Voted. (5)	Revised Estimate, 1937–1938. Charged. (6)	Revised Estimate, 1937–1938. Voted. (7)	Budget Estimate, 1938–1939. Charged. (8)	Budget Estimate, 1938–1939. Voted. (9)
II. THERMO-ELECTRIC SCHEMES—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
E. COCANADA THERMAL STATION.								
79. II. E. a. WORKS—COCANADA THERMAL STATION	..	..	..	..	..	..	..	3,26,000
79. II. E. b. ESTABLISHMENT—COCANADA THERMAL STATION	..	..	..	..	..	..	..	32,000
79. II. E. c. TOOLS AND PLANT—COCANADA THERMAL STATION	..	..	..	..	..	..	..	2,000
TOTAL—79. II. E. COCANADA THERMAL STATION ..	..	..	..	..	..	..	..	3,60,000
F. PALACOLE THERMAL STATION.								
79. II. F. a. WORKS—PALACOLE THERMAL STATION.	..	..	..	..	..	..	..	2,00,000
79. II. F. b. ESTABLISHMENT—PALACOLE THERMAL STATION	..	..	..	..	..	..	..	30,000
79. II. F. c. TOOLS AND PLANT—PALACOLE THERMAL STATION	..	..	..	..	..	..	..	2,000
TOTAL—79. II. F. PALACOLE THERMAL STATION ..	..	..	..	..	..	..	..	2,32,000
TOTAL—79. II. THERMO-ELECTRIC SCHEMES ..	*275*	82,171	*6,900*	27,32,700	*4,200*	25,83,800	*5,600*	14,31,000
79. II. LUMP DEDUCTION FOR PROBABLE SAVINGS ..		..	..	-1,39,600	..	..	..	-1,16,000
GRAND TOTAL—79. II. THERMO-ELECTRIC SCHEMES	*275*	82,171	*6,900*	25,93,100	*4,200*	25,83,800	*5,600*	13,15,000
TOTAL—DEMAND XXXIII—CAPITAL OUTLAY ON ELECTRIC SCHEMES (ALSO MAJOR HEAD 79).	*32,820*	70,07,424	*35,800*	1,18,54,900	*29,200*	1,16,89,000	*23,400*	97,14,900
	70,40,244		1,18,90,700		1,17,18,200		97,38,300	

79—CAPITAL OUTLAY ON ELECTRIC SCHEMES—*cont.*

I. Hydro-Electric Schemes—A. Pykara Hydro-Electric Project—a. Works.

Sub-heads of appropriation. (1)	Detailed account heads. [Provision for each detailed account head should be treated as a specific appropriation.] (2)	Figures by detailed account heads. Amount of estimate. (3)	Accounts to end of 1936–1937. (4)	Budget Estimate, 1937–1938. (5)	Revised Estimate, 1937–1938. (6)	Budget Estimate, 1938–1939. (7)
		RS.	RS.	RS.	RS.	RS
	MAJOR WORKS—					
79. I. A. a. 1. PYKARA HYDRO-ELECTRIC SCHEME.	1. Permanent buildings—Quarters of Engineer-in-charge, Pykara system	31,080	34,593	..	..	..
	2. Replacement of oil circuit breakers at Pykara ..	1,34,000	1,02,538	22,000	2,200	..
	3. Changing the insulator discs on the Coimbatore-Mettupalaiyam line	49,400	— 840	..	13,900	..
	4. Changing the insulator discs on the Coimbatore-Erode line	20,600	28,946	..	— 15,200	..
	5. Stringing of second circuit between Pollachi and Iyerpadi	70,000	Not known.	..	4,600	..
	6. Raising the insulation and improvements in Anamalais.	..	57,849	20,000	..	20,000
	7. Coimbatore sub-station—Additional Transformer unit	88,000	72,728	7,100	11,500	..
	8. Replacement of oil circuit breakers at Coimbatore ..	1,65,000	456	89,000	1,49,400	— 36,600
	9. Fourth transformer unit at Coimbatore sub-station (G.O. No. 2205, P.W., dated 21st September 1936).	92,000	Nil.	74,000	71,100	4,000
	10. Construction of store shed and additional quarters ..	31,000	14,249	..	13,100	..
	11. Erode sub-station ..	2,75,000	2,49,979	..	— 3,02,900	..
	12. Tiruppur transformers (G.O. No. 1385, P.W., dated 12th June 1936)	69,400	572	5,300	5,300	..
	13. Anamalai sub-station ..	17,200	8,116	1,500	7,700	..
	14. Pollachi sub-station (G.O. No. 1405, P.W., dated 15th June 1936) .. .	30,300	38,290	2,500	..	..
	15. Final change over of Pykara-Coimbatore section to 110 K.V. operation ..	2,84,000	..	20,000	10,300	2,15,000
	TOTAL—MAJOR WORKS ..	13,56,980	6,07,476	2,41,400	— 29,000	2,02,400
	MINOR WORKS ..	..	..	14,200	25,100	34,500
	TOTAL—79. I. A. a. 1.—VOTED ..	13,56,980	6,07,476	2,55,600	— 3,900	2,36,900
79. I. A. a. 5. DISTRIBUTION OF POWER IN THE PYKARA SYSTEM.	i. DISTRIBUTION LINES AND TRANSFORMERS ..	..	..	15,000	4,74,200	19,000
	ii. LUMP SUM FOR MINOR EXTENSIONS COSTING NOT MORE THAN RS. 10,000 EACH ..	..	..	1,70,000	92,900	1,77,000
	TOTAL—79. I. A. a. 5—VOTED ..	..	..	1,85,000	5,67,100	1,96,000

79—CAPITAL OUTLAY ON ELECTRIC SCHEMES—*cont*

I. HYDRO-ELECTRIC SCHEMES—A. PYKARA HYDRO-ELECTRIC PROJECT—b. ESTABLISHMENT.

Sub-heads of appropriation. (1)	Detailed account heads. [Provision for each detailed account head should be treated as a specific appropriation.] (2)	Figures by detailed account heads. Accounts, 1936–1937. (3)	Budget Estimate, 1937–1938. (4)	Revised Estimate, 1937–1938. (5)	Budget Estimate, 1938–1939. (6)
79. I. A. b. 1. PYKARA HYDRO - ELECTRIC SCHEME.	VOTED—				
		RS.	RS.	RS.	RS.
	Charges payable towards Headquarters Establishments		4,700	5,500	4,300
	Amount transferred from XL—Working expenses		24,900	28,900	22,800
	Establishment and other charges		5,000	— 19,100	..
	TOTAL—79. I. A. b. 1.—VOTED ..	33,529	34,600	15,300	27,100
79. I. A. b. 5. DISTRIBUTION OF POWER IN THE PYKARA SYSTEM.	i. DISTRIBUTION LINES AND TRANSFORMERS		2,300	57,600	2,400
	ii. LUMP SUM FOR MINOR EXTENSIONS COSTING NOT MORE THAN RS. 10,000 EACH		29,000	19,000	21,200
	TOTAL—79. I. A. b. 5—VOTED ..	77,600	31,300	76,600	23,600

I. HYDRO-ELECTRIC SCHEMES—A. PYKARA HYDRO-ELECTRIC PROJECT—c. TOOLS AND PLANT.

79. I. A. c. 5. DISTRIBUTION OF POWER IN THE PYKARA SYSTEM.	i. DISTRIBUTION LINES AND TRANSFORMERS		..	4,500	200
	ii. LUMP SUM FOR MINOR EXTENSIONS COSTING NOT MORE THAN RS. 10,000 EACH		1,000	500	1,800
	TOTAL—79. I. A. c. 5.—VOTED ..	3,612	1,000	5,000	2,000

I. HYDRO-ELECTRIC SCHEMES—A. PYKARA HYDRO-ELECTRIC PROJECT—d. SUSPENSE.

79. I. A. d. 1. LONDON STORES.	VOTED—				
	Charges in England		11,20,200	7,39,600	8,66,400
	Indian Charges—Gain by Exchange		..	— 3,700	..
	Deduct—Credits by transfers to works or stock		— 11,20,200	— 7,35,900	— 8,66,400
	GRAND TOTAL—79. I. A. d.—VOTED ..		..	..	..

79.—CAPITAL OUTLAY ON ELECTRIC SCHEMES—*cont.*

I. Hydro-Electric Schemes—B. Mettur Hydro-Electric Project—a. Works.

Sub-heads of appropriation. (1)	Detailed account heads. [Provision for each detailed account head should be treated as a specific appropriation.] (2)	Figures by detailed account heads. Amount of Estimate, 1935–1936. (3)	Accounts, 1936–1937. (4)	Budget Estimate, 1937–1938. (5)	Revised Estimate, 1937–1938. (6)	Budget Estimate, 1938–1939. (7)
		RS.	RS.	RS.	RS.	RS.
79. I. B. a. 7. Distribution of power in the Mettur System.	i. Distribution lines and transformers				1,80,200	..
	ii. Lump sum for minor extensions costing not more than Rs. 10,000 each				..	85,0[illegible]
	Total—79. I. B. a. 7.—Voted ..				1,80,200	85,0[illegible]
I. Hydro-Electric Schemes—B. Mettur Hydro-Electric Project—b. Establishment.						
79. I. B. b. 7. Distribution of power in the Mettur System.	i. Distribution lines and transformers				5,000	..
	ii. Lump sum for minor extensions costing not more than Rs. 10,000 each				..	14,[illegible]
	Total—79. I. B. b. 7.—Voted ..				5,000	14,[illegible]
I. Hydro-Electric Schemes—B. Mettur Hydro-Electric Project—c. Tools and Plant.						
79. I. B. c. 6. Distribution of power in the Mettur System.	i. Distribution lines and transformers				100	..
	ii. Lump sum for minor extensions costing not more than Rs. 10,000 each				..	[illegible]
	Total—79. I. B. c. 6.—Voted ..				100	[illegible]
I. Hydro-Electric Schemes—B. Mettur Hydro-Electric Project—d. Suspense.						
79. I. B. d. 1. London Stores.	Voted—					
	Charges in England			16,800	86,000	2,2[illegible]
	Indian Charges—Gain by Exchange			..	— 400	..
	Deduct—Credits by transfers to works or stock.			— 16,800	— 85,600	—2,2[illegible]
	Total—79. I. B. d. 1.—Voted ..			..	..	..
79. I. B. d. 2. Other Suspense Accounts.	Voted—					
	Mettur Main Scheme			— 50,000	— 1,20,000	— 4[illegible]
	Total—79. I. B. d. 2.—Voted ..			— 50,000	— 1,20,000	— 4[illegible]
	Grand Total—79. I. B. d.—Voted ..	— 19,67,289	— 90,938	— 50,000	— 1,20,000	— 4[illegible]

DEMAND XXXIV—CAPITAL OUTLAY ON CIVIL WORKS.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1938–1939.

DEMAND FOR GRANT (VOTED) .. .. Rs. 13,17,000

81—CIVIL WORKS NOT CHARGED TO REVENUE.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936–1937.		Budget Estimate, 1937–1938.		Revised Estimate, 1937–1938.		Budget Estimate, 1938–1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
81. a. ORIGINAL WORKS—BUILDINGS—								
a. A. GENERAL ADMINISTRATION—								
1. RESIDENCES OF THE GOVERNOR ..		92,227	*1,35,000*	..	*1,53,300*	..		..
2. OTHER WORKS ..		1,22,344		4,61,000		2,80,400		1,18,400
a. B. POLICE—								
I ORDINARY AREAS ..		3,08,177		3,72,800		3,54,300		2,86,200
II PARTIALLY EXCLUDED AREAS ..		..		..		..		1,900
a. C. MEDICAL		3,76,678		6,72,000 + 32,000 †		5,53,500 + 8,800 †		10,21,900 + 35,000†
TOTAL—81. a. ..		8,99,426	*1,35,000*	15,37,800	*1,53,300*	11,97,000	..	14,63,400
81. LUMP-SUM DEDUCTION FOR PROBABLE SAVINGS.	..	..	*— 13,500*	— 1,53,700	..	..	..	–1,46,400
TOTAL—DEMAND XXXIV—CAPITAL OUTLAY ON CIVIL WORKS.	..	8,99,426	*1,21,500*	13,84,100	*1,53,300*	11,97,000	..	13,17,000
	8,99,426		15,05,600		13,50,300		13,17,000	
Add—								
Pro-rata CHARGES SHOWN UNDER DEMAND XXV—CIVIL WORKS — ESTABLISHMENT, ETC.								
ESTABLISHMENT ..	*64,794*	1,49,909	*85,500*	2,76,600	*77,500*	2,65,000	*85,400*	2,84,600
TOOLS AND PLANT ..	..	2,626	..	12,000	..	10,800	..	10,200
GRAND TOTAL—MAJOR HEAD 81	*64,794*	10,51,961	*2,07,000*	16,72,700	*2,30,800*	14,72,800	*85,400*	16,11,800
	11,16,755		18,79,700		17,03,600		16,97,200	

† Represents cost of English stores.

DEMAND XXXV—COMMUTED VALUE OF PENSIONS.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1938–1939.

DEMAND FOR GRANT (VOTED) .. .. .. Rs. 11,29,000

Total of Sums charged .. .. .. *Rs. 1,40,000*

83.—PAYMENTS OF COMMUTED VALUE OF PENSIONS.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation.	Accounts, 1936-1937.		Budget Estimate, 1937-1938.		Revised Estimate, 1937-1938.		Budget Estimate, 1938-1939.	
	Non-voted.	Voted.	Charged.	Voted.	Charged.	Voted.	Charged.	Voted.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
83. a. PAYMENTS OF COMMUTED VALUE OF PENSIONS—								
I. PAYMENTS IN INDIA—								
(i) PAYMENTS TO PENSIONERS ..	..	..	*1,36,000*	9,38,000	..	..	*75,000*	12,75,000
(ii) PAYMENTS TO OTHER GOVERNMENTS ..	..	..	*1,000*	1,42,000	..	..	*1,000*	1,42,000
TOTAL—83. a. I. ..	..	..	*1,37,000*	10,80,000	..	..	*76,000*	14,17,000
II. PAYMENTS IN ENGLAND—								
(i) PAR VALUE ..	..	..	*64,000*	12,000	..	..	*64,000*	12,000
(ii) LOSS OR GAIN BY EXCHANGE ..	..	..	..	..	..	..	..	..
TOTAL—83. a. II. ..	..	..	*64,000*	12,000	..	..	*64,000*	12,000
TOTAL—83. a. ..	..	..	*2,01,000*	10,92,000	..	..	*1,40,000*	14,29,000
83. b. DEDUCTIONS—								
AMOUNT RECOVERED FROM OTHER GOVERNMENTS ..	..	..	..	-2,60,000	..	..	..	-3,00,000
TOTAL—DEMAND XXXV—COMMUTED VALUE OF PENSIONS (ALSO MAJOR HEAD 83).	†	†	*2,01,000*	8,32,000	..	..	*1,40,000*	11,29,000
	†		10,33,000		..		12,69,000	

† Shown in the Revenue Section of the accounts under the Major Head "55-A. Commutation of Pensions financed from ordinary revenues."

DEMAND XXXVI—INTEREST FREE ADVANCES.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1938-1939.

DEMAND FOR GRANT (VOTED) .. Rs. 9,62,000

ADVANCES REPAYABLE.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1936–1937. (2)	Budget Estimate, 1937–1938. (3)	Revised Estimate, 1937–1938. (4)	Budget Estimate, 1938–1939. (5)
	RS.	RS.	RS.	RS.
a. CIVIL ADVANCES—				
A. OBJECTION BOOK ADVANCES ..	7,38,510	7,25,000	7,80,000	7,65,000
B. ADVANCES OF PASSAGE MONEY	..	2,000	1,000	2,000
C. ADVANCES TO JUNIOR CIVILIANS	2,000	9,000	9,000	8,000
TOTAL—a. ..	7,40,510	7,36,000	7,90,000	7,75,000
b. REVENUE ADVANCES—COST OF SURVEY MARKS—				
A. COLLECTORS ..	90,625	93,000	90,000	90,000
B. SURVEY OFFICERS ..	1,03,336	99,000	20,000	90,000
TOTAL—b. ..	1,93,961	1,92,000	1,10,000	1,80,000
c. SPECIAL ADVANCES—				
A. ADVANCES TO HOSTELS ..	600	..	..	..
B. ADVANCES FOR THE SETTLEMENT OF CRIMINAL GANGS	1,199	5,000	3,000	3,000
C. ADVANCES TO IRRIGATION CESS FUND	1,785	1,300	1,300	1,300
E. ADVANCES FOR THE DESTRUCTION OF AGRICULTURAL PESTS ..	138	1,000	200	200
F. OTHER ADVANCES ..	3,522	5,600	2,500	2,500
TOTAL—c. ..	7,244	12,900	7,000	7,000
TOTAL—DEMAND XXXVI—INTEREST FREE ADVANCES.	9,41,715	9,40,900	9,07,000	9,62,000

DEMAND XXXVII—LOANS AND ADVANCES BEARING INTEREST.

ESTIMATE OF THE AMOUNTS REQUIRED FOR EXPENDITURE IN 1938–1939.

DEMAND FOR GRANT (VOTED) .. Rs. 1,17,55,300

LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.

Summary by Major Heads.

Head of Account. (1)	Accounts, 1936–1937. (2)	Budget Estimate, 1937–1938. (3)	Revised Estimate, 1937–1938. (4)	Budget Estimate, 1938–1939. (5)
	RS.	RS.	RS.	RS.
LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.	56,15,300	73,49,100	58,47,200	1,17,41,300
LOANS TO GOVERNMENT SERVANTS ..	1,67,139	2,03,000	1,76,000	14,000
TOTAL—DEMAND XXXVII—LOANS AND ADVANCES BEARING INTEREST	57,82,439	75,52,100	60,23,200	1,17,55,300

LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.

Summary by Minor Heads and Sub-heads of appropriation.

MINOR HEADS and SUB-HEADS OF appropriation. (1)	Accounts, 1936–1937. (2)	Budget Estimate, 1937–1938. (3)	Revised Estimate, 1937–1938. (4)	Budget Estimate, 1938–1939. (5)
	RS.	RS.	RS.	RS.
a. LOANS TO PRESIDENCY CORPORATIONS, PORT TRUSTS AND OTHER PORT FUNDS.				
a. A. PRESIDENCY CORPORATION (MADRAS) ..	9,00,000	10,36,000	10,36,000	25,77,500
TOTAL—a. ..	9,00,000	10,36,000	10,36,000	25,77,500
b. LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES ..	3,88,300	1,01,500	1,47,500	1,46,800
c. LOANS TO MUNICIPALITIES	10,53,320	17,18,500	16,90,000	23,59,700
e. ADVANCES TO CULTIVATORS—				
A. 1. LOANS UNDER THE LAND IMPROVEMENT LOANS ACT AND AGRICULTURISTS' LOANS ACT ..	12,31,470	7,00,000	6,97,000	6,17,000
A. 2. LOANS UNDER THE AGRICULTURISTS' LOANS (MADRAS AMENDMENT) ACT, 1935	13,77,730	30,00,000	12,00,000	50,00,000
e. A. 3. LOAN FOR DWELLING HOUSES IN RURAL AREAS.	..	..	40,000	80,000
B. LOANS UNDER THE SPECIAL RULES FOR PUMPING INSTALLATIONS	..	5,000	2,600	3,000
C. LOANS UNDER THE SPECIAL RULES FOR AGRICULTURAL IMPLEMENTS ..	16,660	18,400	15,000	27,000
TOTAL—e. ..	26,25,860	37,23,400	19,54,600	57,27,000

LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.—*cont.*

Summary by Minor Heads and Sub-heads of appropriation—*cont.*

MINOR HEADS and SUB-HEADS of appropriation. (1)	Accounts, 1936–1937. (2)	Budget Estimate, 1937–1938. (3)	Revised Estimate, 1937–1938. (4)	Budget Estimate, 1938–1939. (5)
	RS.	RS.	RS.	RS.
f. ADVANCES UNDER SPECIAL LAWS (STATE AID TO INDUSTRIES).	595	20,000	20,000	50,000
g. MISCELLANEOUS LOANS AND ADVANCES—				
A. LOANS TO DEPRESSED CLASSES AND CRIMINAL TRIBES SETTLEMENTS ..	21,296	44,800	44,300	77,100
B. LOANS TO CO-OPERATIVE SOCIETIES AND LAND MORTGAGE BANKS ..	3,60,000	5,00,000	6,00,000	5,50,000
C. LOANS TO CHENCHUS, KURUMBARS AND SHOLAGAS	742	2,000	2,500	2,500
D. LOANS RELATING TO THE FISHERIES DEPARTMENT.	2,287	2,300	2,300	100
F. ADVANCES TO LOCAL BODIES TO COVER DEFICITS	2,62,900	2,00,000	3,50,000	2,50,000
G. LOANS RELATING TO THE INDUSTRIES DEPARTMENT	..	600	..	600
TOTAL—g. ..	6,47,225	7,49,700	9,99,100	8,80,300
TOTAL—LOANS TO MUNICIPALITIES, PORT FUNDS, ETC. (INCLUDED IN DEMAND XXXVII—LOANS AND ADVANCES BEARING INTEREST)	56,15,300	73,49,100	58,47,200	1,17,41,300

a. LOANS TO PRESIDENCY CORPORATIONS, PORT TRUSTS AND OTHER PORT FUNDS.

Sub-heads of appropriation and Detailed heads. (1)	Accounts, 1936–1937. (2)	Budget Estimate, 1937–1938. (3)	Revised Estimate, 1937–1938. (4)	Budget Estimate, 1938–1939. (5)
	RS.	RS.	RS.	RS.
a. A. PRESIDENCY CORPORATION (MADRAS).				
Water-supply and Drainage .. .. } Other items .. .. }	9,00,000	10,36,000	10,36,000	25,77,500
TOTAL—a. A. PRESIDENCY CORPORATION ..	9,00,000	10,36,000	10,36,000	25,77,500
TOTAL—a. LOANS TO PRESIDENCY CORPORATIONS, PORT TRUSTS AND OTHER PORT FUNDS	9,00,000	10,36,000	10,36,000	25,77,500

b. LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.

Sub-heads of appropriation and Detailed heads. (1)	Accounts, 1936–1937. (2)	Budget Estimate, 1937–1938. (3)	Revised Estimate, 1937–1938. (4)	Budget Estimate, 1938–1939. (5)
b. LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.	RS.	RS.	RS.	RS.
Anantapur District Board	40,000	..	..	..
Bellary District Board	27,500	..	..	..
Chittoor District Board .. .. } Chittoor District Village Development Committee.	80,000	..	..	..
Madura District Board	..	..	..	12,800
Malabar District Board	19,000	..	37,300	..
Narasapur District Board	..	..	..	35,000
Palkonda Panchayat Board	..	..	..	4,000
Puduvayal Panchayat Board	..	2,500	2,500	..
Rameswaram Panchayat Board ..	30,000	..	..	..
Sembiem Panchayat Board	5,000	17,000	17,000	26,200
Tanjore West District Board	30,000	57,000	50,000	10,000
Tanjore East District Board	1,04,800	..	..	..
Tinnevelly District Board (North) ..	12,000	..	..	..
Tinnevelly District Board (South) ..	..	..	..	50,000
Tiruvannamalai District Board	40,000	15,700	15,700	..
Tiruvellore Panchayat Board	..	15,000	15,000	25,000
Villivakkam Panchayat Board	..	..	10,000	..
Deduct—Probable savings	..	— 5,700	..	— 16,200
TOTAL—b. LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES	3,88,300	1,01,500	1,47,500	1,46,800

c. LOANS TO MUNICIPALITIES.

c. LOANS TO MUNICIPALITIES.	RS.	RS.	RS.	RS.
Adoni	5,000	20,000	20,000	1,00,000
Anantapur	1,10,000	..	..	..
Bellary	67,000	1,00,000	1,00,000	..
Bezwada	..	2,66,800	1,92,000	1,88,400
Bodinayakkanur	7,000	10,000	10,000	1,00,000
Calicut	30,000	1,50,000	1,19,000	81,000
Cannanore	12,000	..	..	..
Chicacole	500	..	..	7,500
Chittoor	..	..	..	21,400
Cocanada	..	25,000	25,000	1,10,000
Coimbatore	..	1,00,000	1,10,000	75,000
Coonoor	1,40,000	..	..	..
Cuddalore	..	..	28,200	26,300
Cuddapah	..	50,000	..	50,000
Dindigul	55,500	13,600	23,600	13,600
Carried over ..	4,27,000	7,35,400	6,27,800	7,73,200

c. LOANS TO MUNICIPALITIES—*cont.*

Sub-heads of appropriation and Detailed heads. (1)	Accounts, 1936–1937. (2)	Budget Estimate, 1937–1938. (3)	Revised Estimate, 1937–1938. (4)	Budget Estimate, 1938–1939. (5)
c. LOANS TO MUNICIPALITIES —*cont.*	RS.	RS.	RS.	RS.
Brought forward ..	4,27,000	7,35,400	6,27,800	7,73,200
Dharapuram	..	83,000	83,000	12,300
Erode	..	30,000	30,000	..
Gudiyattam	..	..	..	52,800
Guntur	..	24,000		50,000
Hindupur	..	..		25,000
Hospet	..	..		1,00,000
Karaikudi	..	70,500	70,500	..
Karur	5,000	87,500	87,500	44,000
Kodaikanal	1,00,000	..	..	..
Kurnool	..	..	40,000	14,000
Madura	1,67,320	62,000	62,000	1,50,000
Mangalore	1,00,000	50,000	50,000	..
Mayavaram	10,000	.	..	..
Negapatam	50,000	..	..	..
Ongole	..	7,600	1,900	10,700
Palni	..	..	18,500	..
Peddapur	..	..		15,000
Pollachi	..	29,000	29,000	..
Saidapet	..	..	7,000	..
Salem	..	1,44,000	1,44,000	4,50,200
Sivakasi	70,000	..	34,500	..
Srirangam	16,500	71,100	48,700	84,900
Tadpatri	..	8,900	8,900	..
Tanjore	28,000	1,00,000	80,000	..
Tellicherry	..	5,000	5,000	5,000
Tinnevelly	..	51,700	51,700	..
Tiruppattur	..	90,000	61,300	41,700
Tiruppur	..	9,700	47,500	10,800
Tiruvannamalai	..	1,27,000	8,000	1,15,000
Tiruvarur	5,000	20,000	20,000	..
Trichinopoly	..	..	..	34,500
Tuticorin	..	..	..	64,000
Udamalpet	13,500	..	..	..
Virudunagar	61,000	56,000	73,200	..
Vizagapatam	..	10,000	..	10,000
Lump Provision for extensions to Electric Supply undertakings.	..	..	..	7,00,000
Deduct—Probable savings	..	— 1,53,900	..	— 4,03,400
TOTAL—c. LOANS TO MUNICIPALITIES ..	10,53,320	17,18,500	16,90,000	23,59,700

e. ADVANCES TO CULTIVATORS.

Sub-heads of appropriation and Detailed heads. (1)	Accounts, 1936–1937. (2)	Budget Estimate, 1937–1938. (3)	Revised Estimate, 1937–1938. (4)	Budget Estimate, 1938–1939. (5)
	RS.	RS.	RS.	RS.
e. A. 1. LOANS UNDER THE LAND IMPROVEMENT LOANS ACT AND AGRICULTURISTS' LOANS ACT ..	12,31,470	7,00,000	6,97,000	6,17,000
e. A. 2. LOANS UNDER THE AGRICULTURISTS' LOANS (MADRAS AMENDMENT) ACT, 1935	13,77,730	30,00,000	12,00,000	50,00,000
e. A. 3. LOANS FOR DWELLING HOUSES IN RURAL AREAS	..	..	40,000	80,000
TOTAL—e. A. ..	26,09,200	37,00,000	19,37,000	56,97,000
e. B. LOANS UNDER THE SPECIAL RULES FOR PUMPING INSTALLATIONS	..	5,000	2,600	3,000
e. C. LOANS UNDER THE SPECIAL RULES FOR AGRICULTURAL IMPLEMENTS	16,660	18,400	15,000	27,000
TOTAL—e. ADVANCES TO CULTIVATORS ..	26,25,860	37,23,400	19,54,600	57,27,000

g. MISCELLANEOUS LOANS AND ADVANCES.

Sub-heads of appropriation and Detailed heads. (1)	Accounts, 1936–1937. (2)	Budget Estimate, 1937–1938. (3)	Revised Estimate, 1937–1938. (4)	Budget Estimate, 1938–1939. (5)
	RS.	RS.	RS.	RS.
g. A. LOANS TO DEPRESSED CLASSES AND CRIMINAL TRIBES SETTLEMENTS.				
Loans for the acquisition of house-sites for Adi-Dravidas	213	14,500	12,000	16,700
Deduct—for probable savings 25% ..	..	— 3,600	..	— 4,200
Loans to Co-operative Societies for the acquisition of house-sites for Adi-Dravidas ..	163	..	100	100
Advances to Kallar Co-operative Societies—Madura, Ramnad and Tanjore ..	20,000	30,000	30,000	61,800
Loans to Co-operative Societies for the purchase of cattle, ploughs, etc.	..	1,000	1,000	1,500
Loans to individuals for the purchase of cattle, ploughs, etc.	920	2,900	1,200	1,200
TOTAL—g. A. LOANS TO DEPRESSED CLASSES AND CRIMINAL TRIBES SETTLEMENTS	21,296	44,800	44,300	77,100
g. B. LOANS TO CO-OPERATIVE SOCIETIES AND LAND MORTGAGE BANKS.				
Loans to Co-operative Building Societies ..	3,20,000	4,00,000	4,75,000	5,00,000
Loans to Co-operative Sale Societies ..	30,000	1,00,000	1,00,000	50,000
Short-term Loans to Central Co-operative Banks	10,000	..	..	..
Loans to Madras Co-operative Milk Supply Union	..		25,000	..
TOTAL—g. B. LOANS TO CO-OPERATIVE SOCIETIES AND LAND MORTGAGE BANKS	3,60,000	5,00,000	6,00,000	5,50,000
g. C. LOANS TO CHENCHUS, KURUMBARS AND SHOLAGAS.				
Loans to Chenchus—Purchase of bulls and agricultural implements	742	2,000	2,500	2,500
TOTAL—g. C. LOANS TO CHENCHUS, KURUMBARS AND SHOLAGAS ..	742	2,000	2,500	2,500

g. MISCELLANEOUS LOANS AND ADVANCES—*cont.*

Sub-heads of appropriation and Detailed heads.	Accounts, 1936-1937.	Budget Estimate, 1937-1938.	Revised Estimate, 1937-1938.	Budget Estimate, 1938-1939.
(1)	(2)	(3)	(4)	(5)
	RS.	RS.	RS.	RS.
g. D. LOANS RELATING TO THE FISHERIES DEPARTMENT.				
Loans to divers for purchase of canoes ..	100	100	100	100
Advances to Fish-curers for storage sheds.	2,187	2,200	2,200	..
TOTAL—g. D. LOANS RELATING TO THE FISHERIES DEPARTMENT.	2,287	2,300	2,300	100
g. F. ADVANCES TO LOCAL BODIES TO COVER DEFICITS.				
Bellary District Board	23,900	..	..	..
Bezwada Municipal Council	20,000	..	..	..
Bodinayakkanur	..	..	6,000	..
Devakottai	..	..	20,000	..
Guntur Municipal Council	50,000	..	..	..
Gudivada	..	..	10,000	..
Hospet	..	..	47,000	..
Malabar District Board	..	..	66,000	..
Melapalaiyam Panchayat Board ..	6,000	..	..	..
Masulipatam	..	..	62,000	..
Negapatam Municipal Council	23,000	..	..	..
Palacole	..	..	42,000	..
Palni Municipal Council	31,000	..	..	..
Pollachi Municipal Council	10,000	..	..	..
South Kanara District Board	..	..	40,000	..
Srirangam Municipal Council	9,000	..	..	..
Salem Municipal Council	..	..	17,000	..
Tanjore Municipal Council	60,000	..	..	..
Tiruvottiyur Panchayat Board	10,000	..	..	..
Tiruvannamalai District Board ..	..	..	40,000	..
Virudunagar Municipal Council ..	20,000	..	..	..
Other local bodies	..	2,00,000	..	2,50,000
TOTAL—g. F. ADVANCES TO LOCAL BODIES TO COVER DEFICITS ..	2,62,900	2,00,000	3,50,000	2,50,000
g. G. LOANS RELATING TO THE INDUSTRIES DEPARTMENT.				
Advances to purchasers of chekkus on the hire-purchase system	..	600	..	600
TOTAL—g. G. LOANS RELATING TO THE INDUSTRIES DEPARTMENT	..	600	..	600
TOTAL—g. MISCELLANEOUS LOANS AND ADVANCES	6,47,225	7,49,700	9,99,100	8,80,300

LOANS TO GOVERNMENT SERVANTS.

MINOR HEADS OF ACCOUNT. (ITEMS OF GRANT.) (1)	Accounts, 1936–1937. (2)	Budget Estimate, 1937–1938. (3)	Revised Estimate, 1937–1938. (4)	Budget Estimate, 1938–1939. (5)
	RS.	RS.	RS.	RS.
a. ADVANCES FOR THE PURCHASE OF MOTOR CARS	1,45,301	1,80,000	1,50,000	..
b. ADVANCES FOR THE PURCHASE OF OTHER CONVEYANCES	8,362	10,000	10,000	..
c. PASSAGE ADVANCES ..	7,910	8,000	8,000	8,000
d. OTHER ADVANCES ..	5,566	5,000	8,000	6,000
TOTAL—LOANS TO GOVERNMENT SERVANTS (INCLUDED IN DEMAND XXXVII—LOANS AND ADVANCES BEARING INTEREST)	1,67,139	2,03,000	1,76,000	14,000

APPENDIX

DETAILED SCALES OF PAY OF GAZETTED (OTHER THAN ALL-INDIA SERVICES) AND NON-GAZETTED APPOINTMENTS PROVIDED FOR IN THE DETAILED BUDGET ESTIMATES.

I. GAZETTED OFFICERS.

Major Head of Account. (1)	Designation. (2)	Old scale of pay. (3)	Scale of pay as revised in 1933. (4)	Scale of pay as revised in 1938. (5)
		RS.	RS.	RS.
7. Land Revenue ..	Deputy Director of Survey.*	....	650—50/2—850 * .. .. .. This scale will not come into effect so long as there are holders of the present selection grade posts in the service.	520—40/2—680.
	Deputy Collectors	300—40—500 (E.B.)—50—850; 1,000—100—1,200.	250—50/2—700. (Promotees are to start on Rs. 300.) Other probationers to draw during the course of training Rs. 200.	230—35/2—440—40/2—560. Probationers recruited by transfer from Revenue Subordinate Service to start on Rs. 265. Other probationers to draw during the course of training Rs. 190.
	Assistant Directors of Survey ..		200—30/2—260—40/2—300—50/2—600. Probationers recruited direct to draw Rs. 150.	190—25/2—240—30/2—270—35/2—480. Probationers recruited direct to draw Rs. 140.
	Assistant (Settlement Branch).	460	400	340.
	Printing and Photographic Expert.	400—20/2—600	200—25/2—500. Probationers recruited direct to draw Rs. 150.	190—15/2—220—20/2—400—25/2—425. Probationers recruited direct to draw Rs. 140.
8. Provincial Excise..	Commissioner of Excise when not held by a Member of the Board of Revenue or I.C.S.	....	1,500—150/2—1,800	1,050—100/2—1,250.
	Deputy Commissioners of Excise.	1,400—75—1,550	800—100/2—1,000	650—75/2—800.
	Inspectors—			
	First grade	525	425	360.
	Second grade	425	375	320.
	Third grade	375	325	280.
	Fourth grade	325	275	250.
			[NOTE.—If it is decided to introduce direct recruitment, direct recruits will draw Rs. 175 during the training period and Rs. 225 for the remaining period of probation and then come on to the ordinary scale at Rs. 275.]	Probationers recruited direct to draw— (a) While undergoing training Rs. 165. (b) During remaining period of probation Rs. 205.

* [NOTE.—The Assistant Director of Survey in charge of the Central Survey Office is drawing his grade pay plus Rs. 50 special pay plus Madras House Allowance. The officer will be designated Deputy Director of Survey and will be on a special scale of pay without any allowances.]

I. GAZETTED OFFICERS—*cont.*

Major Head of Account. (1)	Designation. (2)	Old scale of pay. (3)	Scale of pay as revised in 1933. (4)	Scale of pay as revised in 1938. (5)
		RS.	RS.	RS.
8. Provincial Excise—*cont.*	Secretary to the Excise Commissioner. / Assistant Commissioners ..	600—50—900; 1,000—100—1,200 ..	500—50/2—700	405—35/2—440—40/2—560.
10. Forest	Extra Assistant Conservators ..	250—25—900	200—30/2—260—40/2—500—50/2—700.	190—25/2—240—30/2—480—40/2—560.
	Inspector of Livestock ..	200—25—400	175—30/2—325	165—20/2—185—25/2—285.
11. Registration ..	Inspector-General of Registration.	1,250—50—1,500	1,000—100/2—1,200	750—75/2—900.
	Personal Assistant to the Inspector-General of Registration.	Grade pay plus Madras House Allowance.	600—50/2—800 (without any allowance).	480—40/2—640.
	District Registrars	250—30—400—50—500; 600; 700 ..	150—25/2—200 — 30/2—320—40/2—400—50/2—500. (Promotees to start on Rs. 200.)	140—20/2—160—25/2—235—30/2—355—35/2—425. Probationers recruited by transfer to start on Rs. 185.
25. General Administration.	Secretary to Government, Legal Department, and Remembrancer of Legal Affairs.	....	1,400—100/2—1,800	1,000—75/2—1,300.
	Assistant Secretaries to Government.	500—50—800	400—75/2—700	340—50/2—440—60/2—560.
	Assistant Secretary to Government, Finance Department (permanent).	....	500—75/2—800—100/2—900	425—50/2—525—60/2—645—75/2—720.
	Assistant Secretaries, Board of Revenue, Land Revenue and Settlement.	300—40—500—50—850	250—50/2—700	230—35/2—440—40/2—560.
	Examiner of Local Fund Accounts.	(i) If the post is held by an officer of the Indian Audit and Accounts Service— 1,300—100—1,700. (ii) If the post is held by an officer not belonging to the Indian Audit and Accounts Service— 1,200—50—1,500.	(i) Pay in the regular line plus Rs. 100 Special Pay plus Rs. 100 Special Compensatory Allowance plus Madras House allowance if admissible. (ii) 800—100/2—1,000.	650—75/2—800.
	Deputy or Assistant Examiner of Local Fund Accounts.	350—25—500	300—50/2—500	275—35/2—345—40/2—425.
	Curator, Madras Record Office.	....	400—40/2—600—50/2—800	340—25/2—390—30/2—480—40/2—640.

	Assistant Curator, Madras Record Office.	350—25—500—50—800	250—30/2—340—40/2—500.	230—20/2—290—30/2—320—35/2—425.
	(If a retired Government servant is appointed to the post of Assistant Curator.)	300	250.	230.
	Secretary, Madras Legislature.	1,000—50—1,500	750—75/2—1,200.	750—50/2—1,050.
	Deputy Secretary, Madras Legislature.	....	550—50/2—900.	440—40/2—720.
	Parliamentary Secretaries ..	500	400.	250 *plus* a consolidated house rent and Compensatory Allowance of Rs. 150.
	Assistant Secretary, Madras Legislature.	350—30—500	250—40/2—450.	230—30/2—380.
	Senior Translator	500—25—650	400—50/2—550.	340—35/2—445.
	Translators	300—20—500	200—40/2—400.	190—30/2—340.
	Statistical Officer	....	250—50/2—700.	230—35/2—440—40/2—560. (Probationers to draw during the period of training Rs. 190.)
	Personal Assistant to the Inspector of Municipal Councils and Local Boards.	300—40—500 (E.B.)—50—850	250—50/2—700 (Recruits by transfer from the Revenue Subordinate Service to start on Rs. 300.)	230—35/2—440—40/2—560. (Probationers recruited by transfer from Revenue Subordinate Service to start on Rs. 265.)
	Deputy Inspectors of Municipal Councils and Local Boards.	....		
27. Administration of Justice.	Registrar, High Court ..	Pay in the regular line plus special pay plus Madras House Allowance; subject to a maximum of Rs. 2,150. This scale applies only to an officer of the Indian Civil Service appointed to the post. No scale of pay was prescribed for others.	1,400—100/2—1,800. This scale is applicable to an officer recruited direct or promoted from the High Court staff and is sanctioned as an *ad interim* measure till the pay of District Judges is revised.	†
	Master, High Court	1,500—60—1,800	1,100—100/2—1,500. This scale is applicable to an officer recruited direct or from the High Court staff.	†
	Deputy Registrar, High Court.	900—60—1,200	750—50/2—1,000. This scale is applicable to an officer recruited direct or from the High Court staff.	†
	Sub-Judges	650—50—850; 1,000—100—1,200 ..	550—50/2—700.	440—40/2—560.
	District Munsifs	300—40—500 (E.B.)—50—600 ..	250—50/2—500.	230—35/2—405.
	Official Referee	650—50—850	650—50/2—750.	†
	Assistant Registrar, Original Side, High Court.	500—30—650	400—50/2—550.	†
	Assistant Registrar, Appellate Side, High Court.	500—30—650	400—50/2—550.	†

† Revision of scales of pay is under consideration.

1. GAZETTED OFFICERS—*cont.*

Major Head of Account. (1)	Designation. (2)	Old scale of pay. (3)	Scale of pay as revised in 1933. (4)	Scale of pay as revised in 1938. (5)
		RS.	RS.	RS.
27. Administration of Justice—*cont.*	Second Assistant Registrar, Original Side, High Court.	400—30—550	300—50/2—450.	†
	Editor, Madras Law Reports ..	450	400.	340.
	Reporters	250	200.	190.
	Chief Judge, Court of Small Causes, Madras.	2,000	1,200—100/2—1,400.	850—75/2—1,000.
	Puisne Judge, Court of Small Causes, Madras.	650—50—850	550—50/2—700.	440—40/2—560.
	Do.	650—50—1,000	550—50/2—700 plus Madras House Allowance.	440—40/2—560.
	Registrar, Court of Small Causes, Madras.	300—40—500—50—600	250—50/2—500.	230—35/2—405.
	Judge, City Civil Court ..	1,500	900—50/2—1,000.	700—50/2—800.
	Judge, Court of Small Causes, Trichinopoly.	650—50—850	550—50/2—700.	440—40/2—560.
	Administrator-General and Official Trustee—			
	If the post is held by an officer appointed by direct recruitment.	1,400—50/2—1,800	900—50/2—1,200.	700—50/2—850.
	If the post is held by a Judicial Officer of Government.	1,275—75—1,500—100—1,800 ..		
	Advocate-General	1,800	1,500.	†
	Solicitor to Government ..	1,100	850	675.
	Crown Prosecutor	500	400	340.
	Public Prosecutor			
	Government Pleader, Madras..	350	300	275.
	Government Pleader and Public Prosecutor in the ...	100	100	100.

	Government Pleader or Public Prosecutor in the mufassal.	50	50	50.
	Chief Presidency Magistrate ..	1,500—100—1,800	1,000—100/2—1,200	750—75/2—900.
	Second, Third and Fourth Presidency Magistrates.	300—40—500 (E.B.)—50—850 ..	250—50/2—700	230—35/2—440—40/2—560.
28. Jails and Convict Settlements.	Superintendents (Madras Jail Service).	Medical. Non-Medical. Class I (*a*) .. 700—50 —950 600—50 —1,000 Class I (*b*) .. 550—50 —700 450—30 —600 Class II .. .. 400—20 —500 Class III .. .. 300—20 —500 Class IV .. .. 300—15 —450	220—30/2—310—40/2—350—50/2—550—75/2—850. The revised time-scale is subject to the conditions (i) that an officer shall be allowed to draw increments beyond Rs. 450 per mensem only while and for so long as he holds charge of a Central Jail or a Borstal School, and (ii) that the first increment beyond Rs. 450 may be drawn only after the officer has held such charge for a total period of six months and has been certified by the Inspector-General of Prisons as fit to continue to hold such charge.	*Class I*— *Category* 1.—Superintendents of Central Jails, etc. *Category* 2.—Superintendents of District Jails, etc. Rs. 200—25/2—250—30/2—310—35/2—380—50/2—680. Provided that— (*a*) a full member shall draw increments beyond Rs. 380 only while and for so long as he holds charge of a post in category 1 ; and (*b*) the first increment beyond Rs. 380 shall be drawn by a full member only after he has held such charge for a total period of six months and has been certified by the Inspector-General of Prisons as fit to continue to hold such charge. *Class II.*—Superintendent of the Wellesley Sanatorium Jail— Rs. 200—25/2—250—30/2—310—35/2—380. *Note.*—This scale applies to an officer of the Madras Medical Service. An officer of the Indian Medical Department will draw pay calculated in the scale specified in Army Instruction (India) No. B-94, dated 10th September 1929. Probationers appointed to the Service in Class I otherwise than by transfer from the Jail Subordinate Service to draw during the prescribed course of training Rs 140.
29. Police	Deputy Superintendents of Police.	250—275—300—20—500—500—520—20—600—20—700, 800. Probationers to draw Rs. 250, Rs. 275, during the first two years.	220—30/2—310—40/2—350—50/2—600. Probationers while undergoing training in the Provincial Training School, Vellore, to draw Rs. 150 ; and while undergoing practical training under a District Superintendent of Police, Rs. 175. Probationers recruited by transfer to start at Rs. 250, or if their substantive pay exceeds Rs. 250, to draw Rs. 280.	Rs. 200—25/2—250—30/2—340—35/2—480. Probationers recruited direct to draw— (i) while undergoing training in the Provincial Training School, Vellore, Rs. 140, (ii) while undergoing practical training under a District Superintendent of Police, Rs. 165. Probationers recruited by transfer to start at Rs. 225 or, if their substantive pay exceeds Rs. 225, at the stage next above their substantive pay.
	Police Surgeon	500—100—700	450—75/2—600	380—50/2—480.

† Revision of scales of pay is under consideration.

I. GAZETTED OFFICERS—*cont.*

Major Head of Account. (1)	Designation. (2)	Old scale of pay. (3)	Scale of pay as revised in 1933. (4)	Scale of pay as revised in 1938. (5)
		RS.	RS.	RS.
Madras Electrical Service.	Chief Engineer for Electricity.	3,750 (Personal to Mr. Howard who is on contract).	(*a*) 1,500—150/2—1,800	1,050—100/2—1,250.
	Superintending Engineers ..	....	(*a*) 1,000—100/2—1,200	750—75/2—900.
	Engineer-in-charge, Mettur System.		(If and when such appointments are created.)	750—75/2—900.
	Officers of the rank of Executive Engineers—			
	Chief Engineer's office—			
	Personal Assistant to the Chief Engineer.	800—50—900		
	Executive Engineer, Electrical.	725—50—1,025—50/2—1,075 (E.B.) —50—1,275—50/2—1,375.		
	Operation of Pykara and Mettur Projects, etc.—			
	Resident Engineer ..	1,750 (Personal to Mr. Truscott) ..	(*a*) 500—50/2—850	405—35/2—440—40/2—680.
	Divisional Electrical Engineers.	Newly proposed		
	Executive Engineer, Coimbatore district.	Newly proposed		
	Electrical Inspector to Government.	725—50—1,025—50/2—1,075 (E.B.) —50—1,275—50/2—1,375.		
	Electrical Engineer to Government.			
	Officers of the rank of Assistant Engineers—			
	Chief Engineer's office—			
	Assistant Engineer (permanent).	250—20—550 (E.B.)—20—750 ..		
	Assistant Executive Engineer (temporary).	375—50—525—50/2—575—625—625 —50—975.	200—30/2—380—40/2—500	190—20/2—250—25/2—325—30/2—355—35/2 —425.
	Operation of the Pykara and Mettur Projects, etc.—			
	Operating Engineer ..	Newly proposed		
	Assistant Engineers ..			

	Under the Electrical Inspector—			
	Junior Electrical Inspector.	250—20—550 (E.B.)—20—750 ..		
	Chief Accountants.		200—30/2—380—40/2—500	190—20/2—250—25/2—325—30/2—355—35/2—425.
	Under the Electrical Engineer—			
	Assistant Engineers ..	375—50—525—50/2—575—625—625—50—975.		
36. Scientific Departments.	Superintendent of Government Museum and Principal Librarian, Connemara Public Library.	500—50—1,000	400—75/2—550—100/2—850	350—50/2—450—75/2—675.
	Librarian, Connemara Library.	250—25—500—50—800	200—30/2—260—40/2—500—50/2—700 ..	190—25/2—240—30/2—480—40/2—560.
37. Education ..	Director of Public Instruction.	*	1,500—150/2—1,800	1,050—100/2—1,250.
	Deputy Directors			
	Principal and Senior Professor, Presidency College.			
	Principal and Senior Lecturer, Teachers' College.	.. ..	800—100/2—1,000	650—75/2—800.
	Principal of the College of Engineering, Guindy.			
	Madras Educational Service (Men).	250—25—500 (E.B.)—50—800 ..	200—30/2—260—40/2—500—50/2—700 ..	190—25/2—240—30/2—480—40/2—560.
	Divisional Inspectors ..	.. ..	600—100/2—1,000	500—75/2—800.
	Madras Educational Service (Women).	350—25—750; 800—25—900—900—50—1,050. 200—20—400 (E.B.)—25—500 .. 250—25—500—50—750	200—30/2—500 ..	190—20/2—250—25/2—425.
	LAW COLLEGE.			
	Principal	1,250—50—1,800	800—75/2—1,100	625—50/2—825.
	Vice-Principal	600—50—1,200	500—50/2—800	405—35/2—440—40/2—640.
	Professor	400—25—800	300—30/2—360—40/2—600	275—20/2—315—25/2—390—30/2—480.
	Part-time Lecturers ..	250	250	225.
	Registrar of books	150	100 (Honorarium)	100 (Honorarium).

(*a*) This rate of pay will eventually apply. During the transition period, existing men will be retained if necessary under separate agreements or officers will be recruited from outside on contracts.

* No pay has been fixed for a Provincial Service officer holding the post. The revised scales will apply to a Provincial Service officer appointed to the post.

I. GAZETTED OFFICERS—cont.

Major Head of Account. (1)	Designation. (2)	Old scale of pay. (3)	Scale of pay as revised in 1933. (4)	Scale of pay as revised in 1938. (5)
		RS.	RS.	RS.
	ENGINEERING COLLEGE.			
37. Education—*cont.*	Professor of Civil Engineering.	1,000—50—1,500	600—75/2—900	480—60/2—720.
	Professor of Mechanical Engineering.			
	Professor of Electrical Engineering.			
	Additional Professor of Civil Engineering.		NOTE.—If the existing incumbents are continued after the expiry of the present period of contract, the scale of pay will have to be settled afresh, as one of the terms of the new contract.	
	Instructor in Surveying and Drawing.	250—25—500—50—800	200—30/2—260—40/2—500—50/2—700 ..	190—25/2—240—30/2—480—40/2—560.
	Assistant Professor of Electrical Engineering.			
	Instructor in Civil Engineering.			
	Instructor in Mechanical Engineering.			
	Lecturer in Electrical Engineering.	250—25—500	200—30/2—260—40/2—420	190—25/2—240—30/2—360.
	Senior Workshop Instructor ..	400—20—600	200—30/2—260—40/2—420	
	TEACHERS' COLLEGE.			
	Adviser to Government on Manual Training.	400—20—500	200—30/2—260—40/2—500 (Designation of the post to be Manual Training Expert).	190—25/2—240—30/2—420.
38. Medical	Surgeon-General	*	1,500—150/2—1,800	1,050—100/2—1,250.
	Civil Surgeons	500—50—900 ; 1,000	450—75/2—750	380—50/2—480—60/2—600.
	Civil Assistant Surgeons ..	200—15—350—20—450	M. 175—25/2—400 .. .. .. W. 175—20/2—275—25/2—400 ..	165—20/2—345.
	Teaching appointments—			
	Clinical—			
	Tutors or Assistants ..	200—15—350—20—450	200—25/2—300	190—20/2—270.

Lecturers—			
Civil Surgeon's cadre ..	500—50—900	310—30/2—400—40/2—480	275—25/2—350—30/2—410.
Assistant Surgeon's cadre.	200—15—350—20—450		
Professors	500—50—900	500—75/2—800	420—50/2—520—60/2—640.
Medical Superintendent and Lecturer in Radiology. (*a*)	....	Do.	
		(*a*) The revised scale is sanctioned subject to the condition that an officer entitled to the old scale of pay of Civil Surgeons would draw pay in that scale.	(*a*) The revised scale is sanctioned subject to the condition that an officer entitled to the old scale of pay of Civil Surgeons would draw pay in that scale.
Non-clinical—			
Tutors or Assistants ..	250—10—350 .. .. .. 350—20—550—25—800 .. .. 200—15—350—20—450	220—30/2—340	200—25/2—300.
Lecturers	350—20—550—25—800 .. .. 200—15—350—20—450	360—40/2—480—50/2—580	310—30/2—430—35/2—465.
Professors	700—100/2—1,200 .. .. .. 500—50—900 .. .. .. 1,100—50—1,600 .. .. .. 625—1,150	600—75/2—900	480—60/2—720.
Radiologist	1,000—50—1,500 *plus* a special pay of Rs. 200 (personal to Captain Barnard).	600—75/2—900	480—60/2—720.
Superintendent, Victoria Caste and Gosha Hospital.	450—50/3—850 *plus* a special pay of Rs. 300.	(*b*) 500—75/2—800 and Madras House Allowance.	(*b*) 420—50/2—520—60/2—640 *plus* Madras House Allowance.
		(*b*) This scale of pay will apply only when an officer of the Madras Medical Service is appointed to the post. When a member of the Womens' Medical Service is appointed to the post, the terms of appointment will be those arranged with the Countess of Dufferin Fund Council.	
Director, Tuberculosis Institute.	500—50—900 ; Selection grade Rs. 1,000.	500—75/2—800	420—50/2—520—60/2—640.
Dental Surgeon	500—50—900	(*c*) 300 .. .. (*c*) The post will in future be part-time and held by a private dental surgeon. The revised scale will apply to him.	(*c*) 275.
Government Analyst ..	For an officer of Asiatic domicile; 600—50—1,650. For an officer of non-Asiatic domicile, 1,000—50—2,050.	500—50/2—750—75/2—900	405—35/2—440—40/2—600—60/2—720.

* No pay has been fixed for a Provincial Service officer holding the post. The revised scale will apply to a Provincial Service officer appointed to the post.

I. GAZETTED OFFICERS—*cont.*

Major Head of Account. (1)	Designation. (2)	Old scale of pay. (3)	Scale of pay as revised in 1933. (4)	Scale of pay as revised in 1938. (5)
		RS.	RS.	RS.
38, Medical—*cont.* ..	Indian Medical Department Section—Assistant Surgeons (including Assistant Surgeon in the Government House Dispensary).	....	While holding a post of Assistant Surgeon in the Bacteriological Department, Rs. 220—30/2—340—40/2—580. While holding a post of Assistant Surgeon elsewhere than in the Bacteriological Department—Pay according to the rates specified in Army Instruction (India) No. B-94, dated 10th September 1929.	While holding a post of Assistant Surgeon in the Bacteriological Department, Rs. 200—25/2—375—30/2—465. While holding a post of Assistant Surgeon elsewhere than in the Bacteriological Department—Pay according to the rates specified in Army Instruction (India) No. B-94, dated 10th September 1929.
	Senior Assistant to the Government Analyst.	200—15—350—20—450	175—25/2—400	165—20/2—345.
	Medical Officer for Leprosy relief campaign.	....	Do.	
	Chemical Examiner (who is also Professor of Chemistry in the Medical College).	700—50—1,500 (scale of pay for a non-I.M.S. officer.)	600—75/2—900—100/2—1,200 ..	480—60/2—900.
	Assistant Chemical Examiners.	200—15—350—20—450	175—25/2—400	165—20/2—345.
	Research Officer, Pharmacological Unit, Madras Medical College.	500—50—900; Selection grade Rs. 1,000.	If held by a Civil Surgeon—450—75/2—750. If held by a Civil Assistant Surgeon —175—25/2—400 *plus* special pay Rs. 50.	(1) For recruits from the Category of Civil Surgeons— 380—50/2—480—60/2—600. (2) For other recruits— 165—20/2—345 plus special pay Rs. 50.
	Research Chemist	250—25—500	175—25/2—400	165—20/2—345.
	Lady Tutor, Medical College ..	200—15—350—20—450	175—20/2—275—25/2—400	165—15/2—225—20/2—345.
	Principal, Government Indian Medical School and Superintendent, Hospital attached thereto.	600—50—900	500—75/2—800	420—50/2—520—60/2—640.

39. Public Health	Director of Public Health—			
	Non-I.M.S. Officer	1,500—50—1,750	1,300—100/2—1,500	900—75/2—1,050.
	Assistant Directors of Public Health.	600—50—1,200	600—100/2—1,000	500—75/2—800.
		For an officer of non-Asiatic domicile (basic pay). / For an officer of Asiatic domicile.		
	Sanitary Engineer	Age last birthday from 30 to 35— 725—975 / 725—975 Age last birthday 36 and above— 1,625—2,150 / 1,375—2,150	700—100/2—1,000	575—75/2—800.
	Deputy Sanitary Engineers	Pay in one of the following scales according as the Local Government may decide :— 375—975 (basic pay) *or* 375—1,375 (basic pay)	260—30/2—380—40/2—500—50/2—600	240—20/2—300—30/2—480.
	Mechanical Expert	....	250—30/2—520—40/2—600	230—20/2—330—25/2—480.
	District Health Officers Municipal Health Officers (First class).	250—20—450 (E.B.)—25—600	220—30/2—340—40/2—580	200—25/2—375—30/2—465.
	Assistant Sanitary Engineer (Personal Assistant to the Sanitary Engineer).	....	200—30/2—380—40/2—500	190—20/2—250—25/2—325—30/2—355—35/2—425.
	Director of Town-Planning	2,000	700—100/2—1,000 If suitable men cannot be obtained in India and if the revised scale does not attract suitable candidates from overseas, appointment may be made on contract on adequate terms.	575—75/2—800. If suitable men cannot be obtained in India and if the revised scale does not attract suitable candidates from overseas, appointment may be made on contract on adequate terms.
	Personal Assistant to the Director of Town-Planning.	300—20—500	200—30/2—380—40/2—420	190—20/2—230—25/2—330—30/2—360.
	Assistant Director, King Institute, Guindy.	500—50—900	450—75/2—750	380—50/2—480—60/2—600.
	Senior Chemical Assistant, King Institute, Guindy. Senior Bacteriological Assistant, King Institute, Guindy.	200—15—350—20—450	175—25/2—400	165—20/2—345.
	Assistant Surgeon, Pasteur Institute. Special Officer (Temporary), King Institute, Guindy.	300—15—450—20—650	220—30/2—340—40/2—580	200—25/2—375—30/2—465.

I. GAZETTED OFFICERS—*cont.*

Major Head of Account. (1)	Designation. (2)	Old scale of pay. (3)	Scale of pay as revised in 1933. (4)	Scale of pay as revised in 1938. (5)
		RS.	RS.	RS.
39. Public Health—*cont.*	Assistant Surgeons in the King Institute, Guindy.	300—15—450—20—650	220—30/2—340—40/2—580	200—25/2—375—30/2—465.
40. Agriculture ..	Director of Agriculture ..	1,250—50—1,500	1,200—100/2—1,400	850—75/2—1,000.
	Headquarters Deputy Director of Agriculture.	Grade pay *plus* Madras House Allowance.	800—100/2—1,000 (without any special pay or Madras House Allowance).	650—75/2—800 (without any special pay or Madras House Allowance).
	Principal, Agricultural College, Coimbatore.	Grade pay *plus* special pay of Rs. 75.		
	Agricultural Research Engineer.	750—50—950	†	405—35/2—440—40/2—680.
	Deputy or Assistant Director of Agriculture, M.A.S. Curator, M.A.S. .. .. Lecturers, M.A.S. .. .. Assistant Research Officers, M.A.S. Lecturer in Engineering .. Assistant Agricultural Engineer.	250—25—750 ; 250—20—750 ; 800—25—1,000.	200—30/2—260—40/2—500—50/2—700.	190—25/2—240—30/2—480—40/2—560.
	Oil Seeds Specialist	250—25—750	200—30/2—260—40/2—500—50/2—700.	190—25/2—240—30/2—480—40/2—560.
	Soil Physicist	250—25—750	200—30/2—260—40/2—500—50/2—700.	190—25/2—240—30/2—480—40/2—560.
41. Veterinary ..	Director, Madras Veterinary Services.	1,250—50—1,500	1,200—100/2—1,400	850—75/2—1,000.
	Principal, Veterinary College ..	Grade pay *plus* Rs. 50 special pay *plus* Madras House Allowance.	800—100/2—1,000 (without any special pay or Madras House Allowance).	650—75/2—800 (without any special pay or Madras House Allowance).
	District Veterinary Officers or Lecturers in Madras Veterinary College.	250—25—750 ; 800—25—1,000 ..	200—30/2—260—40/2—700	190—25/2—290—30/2—560.
42. Co-operative credit.	Registrar of Co-operative Societies.	*	1,200—100/2—1,400	850—75/2—1,000.
	Joint Registrar of Co-operative Societies.	1,050—50—1,200	700—100/2—1,000	575—75/2—800.
	Deputy Registrar of Co-operative Societies.	300—30—450—500 (E.B.)—50—750 ..	200—30/2—260—40/2—500—50/2—700.	190—25/2—240—30/2—480—40/2—560.

43. Industries (except Fisheries).	Director of Industries	*	1,200—100/2—1,400	850—75/2—1,000.
	Deputy Director of Industries.	750—50—1,500	700—100/2—1,000	575—75/2—800.
	Industrial Engineer	750—25—1,000		
	Principal, School of Technology.	250—25—500—50—800		
	Principal, School of Arts and Crafts.	500—550—50/2—600—50—800—800—50—1,000.		
	Assistant Director (Textiles) and Principal, Government Textile Institute.	600—50—900	420—30/2—600—50/2—700	360—20/2—460—30/2—520—40/2—560.
	Inspector of Industrial Schools.	600—50—1,000		
	Oil Chemist and Soap Expert.	500—50—750		
	Sericultural Expert	250—25—650		
	Assistant Industrial Engineers.	300—15—450		
	Senior Lecturer, School of Technology.	200—20—500	200—30/2—410	190—20/2—250—25/2—350.
	Tanning expert (previously Superintendent, Leather Trades Institute).	300—25—600		
	Leather Research Chemist	300—20—500		
	Director of Cinchona	1,250—50—1,500 + O.P. £30	600—50/2—700—75/2—1,000	480—40/2—560—60/2—800.
	Manufacturing Chemist	500—50—1,250 + O.P. £25	175—25/2—400	165—20/2—345.
	Superintendents, Anamalais and Naduvattam plantations.	450—10—550—15—700	250—30/2—520—40/2—600	230—20/2—330—25/2—480.
43. Industries—Fisheries.	Director of Fisheries	750—30—1,200	600—75/2—900	480—60/2—720.
	Assistant Director (Coast)	250—25—500—50—750		
	Assistant Director (Inland)	250—25—500	200—30/2—260—40/2—500	190—25/2—240—30/2—420.
	Assistant Director (Pearl and Chank Fisheries)	200—20—400		
47. Miscellaneous Departments.	Chief Inspector of Factories	700—50—1,200	600—75/2—900	480—60/2—720.
	Inspectors of Factories	400—30—700	200—30/2—440—40/2—600	190—20/2—250—25/2—450—30/2—480.
	Assistant Inspector of Factories.	250—10—350	200—30/2—410	190—20/2—250—25/2—350.

* No pay has been fixed for a Provincial Service officer appointed to the post. The revised scale will apply only to a Provincial Service officer appointed to the post.

† Not fixed in the last revision of salary scales.

I. GAZETTED OFFICERS—*cont.*

Major Head of Account. (1)	Designation. (2)	Old scale of pay. (3)	Scale of pay as revised in 1933. (4)	Scale of pay as revised in 1938. (5)
		RS.	RS.	RS.
47. Miscellaneous Departments—*cont.*	Chief Inspector of Boilers ..	700—30—1,000	600—75/2—900	480—60/2—720.
	Inspectors of Boilers ..	400—30—700	250—30/2—520—40/2—600	230—20/2—330—25/2—480.
	Personal Assistant to the Commissioner of Labour.	300—40—500—50—850	250—50/2—700	230—35/2—440—40/2—560.
	Secretary to the Commissioner for Government Examinations.	375	200—30/2—260—40/2—500—50/2—700 ..	190—25/2—240—30/2—480—40/2—560.
50. Civil Works ..	Chief Engineers	....	1,500—150/2—1,800	1,050—100/2—1,250.
	Superintending Engineers ..	....	1,000—100/2—1,200	750—75/2—900.
	General Superintendent, Public Works Workshops and Stores, Madras.	625—50/2—675—50—725—50/2—775—50—1,025—50/2—1,075—50—1,275—50/2—1,375.	500—50/2—850	405—35/2—440—40/2—680.
	Executive Engineers ..	....	500—50/2—850	
	Consulting Architect to Government.	For an officer of non-Asiatic domicile. RS. / For an officer of Asiatic domicile. RS. Age last birthday 30—35. 725—975 / 725—975. Age last birthday 36 and above. 1,625—2,150 / 1,375—2,150 + O.P. £13-6-8.	700—100/2—1,000 when an officer holds the post independently of the post of Director of Town-Planning.	575—75/2—800.
	Assistant Consulting Architect to Government.	....	260—30/2—380—40/2 ; 500—50/2—600.	240—20/2—300—30/2—480.
	Junior appointments—			
	Assistant Engineers including Superintendent, Divi Pumping Station.	250—20—550 (E.B.)—20—750 ..		
	Junior Superintendents, Public Works Workshops, Dowlaishwaram and Bezwada, and Assistant Superintendents, Public Works Workshops, Madras.	375—50—525—50/2—575—50—625—50/2—675—50—975.	200—30/2—380—40/2—500 ..	190—20/2—250—25/2—325—30/2—355—35/2—425.
	Assistant Superintendent, Public Works Stores, Madras.	300—20—500		

	District Board Engineers ..	400—50—650 ; 1,000—100—1,200. 700—100—1,000;	250—50/2—600 ; 650—50/2—850 ..	230—35/2—440—40/2—480 ; 520—40/2—680.
	Assistant to Special Engineer for Road Development	....	250—25/2—350	230—20/2—310.
56. Stationery and Printing.	Stationery Office— Assistant Superintendent of Stationery.	500—25—750	400—50/2—650	345—35/2—520.
	Government Press—			
	Superintendent	800—50—1,200	750—75/2—1,050	600—50/2—800.
	Deputy Superintendent ..	550—40—750	450—50/2—650	380—35/2—520.
	Deputy Superintendent ..	550—40—750	2 Assistant Superintendents, 1 Linotype Instructor, 1 Monotype Instructor (if and when the post is created), each on 200—30/2—440.	190—20/2—250—25/2—375.
	Assistant Superintendent ..	300—20—400		
	Linotype Instructor ..	500—30—650		
	II. NON-GAZETTED OFFICERS.			
	(*a*) PARTICULARS TO DEPARTMENTS.			
7. Land Revenue ..	Sarishtadars	200—10—300	175—15/2—250	165—12½/2—190—15/2—235.
	Sub-Assistants—Survey ..	175—10—275	150—10/2—200	140—10/2—190.
	Supervisors	150—5—200	125—10/2—175	120—9/2—165.
	Draughtsmen and Computers ..	200—10—250 ; 200 ; 75—7½—150 ; 60 ; 35—1—55.	150—15/2—180—20/2—200 ; 150 ; 65—10/2—95—15/2—125 ; 55 ; 28—2/2—42—1/2—45.*	140—15/2—170—20/2—190 for Graduates ; 140 (for non-Graduates) ; 65—10/2—105—15/2—120.
	Inspectors	60—4—80 ; 35—35—1½—50—60 ..	55—5/2—70 ; 30—3/2—45—2/2—55 ..	Same as in column (4).
	Computer-Draughtsmen ..	70—3—100 ; 30—1—50	60—5/2—85 ; 28—2/2—42—1/2—45.* ..	
	Photographers	100—5—150 ; 65—3—95 ; 50—1—60 ; 30 ; 15—1—25.	85—7½/2—115—10/2—125 .. .. 60—4/2—80 ; 45—2/2—55 ; 28 ; 15—2/2—23—1/2—24.	85—7/2—120.
	Compositors	40—1—55 ; 23, 23, 23—1—35 ..	35—2/2—49—1/2—50 ; 22—2/2—30—1/2—33.	Same as in column (4).
	Mechanic	75—5—125	65—5/2—70—7½/2—100	
	Deputy Surveyors	40—41—2—65—1½—80 ; 35—35—2—65—1½—80.	30—3/2—66—4/2—70 with Presidency allowance.	
	Draughtsman	40—40—1½—55—1—65 ; 35—35—1½—50—1—60.	30—3/2—45—2/2—55 30—3/2—45—2/2—55	
	Plate correctors	35—1—55	30—2/2—50	
	Head Surveyors	75—5—125	65—5/2—70—7½/2—100	

* With Presidency Allowance.

II. NON-GAZETTED OFFICERS—*cont.*

Major Head of Account. (1)	Designation. (2)	Old scale of pay. (3)	Scale of pay as revised in 1933. (4)	Scale of pay as revised in 1938. (5)
	(*a*) PARTICULARS TO DEPARTMENTS—*cont.*	RS.	RS.	RS.
7. Land Revenue—*cont.*	Head Draughtsman, Central Survey Office.	200	150	140.
	Deputy Surveyors	35, 35—2—65—1½—80; 35—35—1½—50—1—60.	30—3/2—66—4/2—70; 30—3/2—45—2/2—55.	Same as in column (4).
	Treasurers in Treasury Deputy Collectors' Office.	150	125	120.
	Field Surveyors	30; 22½	28; 21	Same as in column (4).
	Supervisors	150—5—200—10—220	125—10/2—175—15/2—190	120—9/2—156—12/2—180.
	Temporary Supervisors ..	150	125	120.
	Overseers	50—2½—100	50—4/2—90	Same as in column (4).
	Clerk draughtsmen	35—35—1½—50—1—60	30—3/2—45—2/2—55	
8. Provincial Excise..	Assistant Inspectors ..	First grade .. .. RS. 200	175	165.
		Second grade 175	150	140.
		Third grade 150	125	120.
	Laboratory Assistants ..	First grade, 200—12½—300 ..	175—15/2—250	165—12½/2—190—15/2—235.
		Second grade, 120—7½—180 ..	100—10/2—150	100—8/2—140.
		Third grade, 80—5—100	70—5/2—85	Same as in column (4).
	Ganja Special Botanist ..	200—10—250	175—15/2—220	165—12½/2—190—15/2—205.
	Sub-Inspectors	First grade 90	80	
		Second grade 80	70	
		Third grade 70	60	
		Fourth grade 60	55	Same as in column (4).
	Miscellaneous posts—			
	Plant collector	30—1—40	28—2/2—38	
9. Stamps	Vendors	94; 52	90; 50	
10. Forest	Head Clerks in District Forest offices.	70—4—90	65—5/2—80	

	Curator, Forest College	100—5—150	85—5/2—95—10/2—125	85—5/2—100—10/2—120.
	Overseer	50—2½—100	50—4/2—90	Same as in column (4).
	Rangers — First grade	225	200	190.
	Second grade	200	175	165.
	Third grade	175	150	140.
	Fourth grade	150	130	125.
	Fifth grade	125		
	Sixth grade	100	75—5/2—90—10/2—110	75—5/2—90—7½/2—105.
	Seventh grade	80		
	Foresters — First grade	50	45	
	Second grade	45	40	
	Third grade	40	36	
	Fourth grade	35	32	
	Fifth grade	30	28	
	Forest guards — First grade	24	23	
	Second grade	21	20	Same as in column (4).
	Third grade	18	17	
	Fourth grade	15	15	
	Miscellaneous appointments—			
	Draughtsmen	80—4—100	70—5/2—85	
		60—4—80	55—5/2—70	
		35—35—1½—50—1—60	30—3/2—45—2/2—55	
	Veterinary Assistants	60—120	55—5/2—100	
	Sub-Assistant Surgeon	75—175	65—7½/2—110—10/2—170	65—7/2—100—8/2—124—9/2—160.
	Teachers	20—1—30	20—2/2—24—1/2—28	
	Havildars	35—35—1½—50—1—60	30—3/2—45—2/2—55	Same as in column (4).
	Engine-driver (temporary)	60—4—80	55—5/2—70	
11. Registration	Sub-Registrars	65—5—150; 160—5—200; 200—10—250.	I Grade: 140—10/2—180 II Grade: 60—7½/2—90—10/2—130	135—8/2—143—9/2—170; 60—7½/2—90—8/2—122.

II. NON-GAZETTED OFFICERS—*cont.*

Major Head of Account. (1)	Designation. (2)	Old scale of pay. (3)	Scale of pay as revised in 1933. (4)	Scale of pay as revised in 1938. (5)
		RS.	RS.	RS.
	(*a*) PARTICULAR TO DEPARTMENTS—*cont.*			
11. Registration—*cont.*				
	Reserve Sub-Registrars ..	35; 40	30; 35	Same as in column (4).
	Photographer	100—5—150	85—7½/2—115—10/2—125	85—7/2—120.
	Developers and Projectors ..	50—2½—75	45—5/2—70	Same as in column (4).
	Fixers and Toners	30	28	
	Washers and Feeders ..	15—1—25	15—2/2—23—½—24	
25. General Administration.	Superintendents, Secretariat Departments, including Governor's Secretariat and Madras Legislature.	200—20—400	175—25/2—200—30/2—260—40/2—300—50/2—350.	165—25/2—215—30/2—245—40/2—325.
	Superintendent, Cash and Current Section.	....	175—15/2—250	165—12½/2—190—15/2—235.
	Manager, M.S.G.'s office ..	If recruited direct / If promoted from office } 300—20—500.	250—30/2—400 .. .. 175—25/2—200—30/2—260—40/2—300—50/2—350.	Same as in column (4).
	Upper Division Clerks, Offices of M.S.G. and Governor's Secretary.	100—5—150—10—220	90—10/2—180	90—8/2—106—9/2—160—10/2—170.
	Lower Division Clerks, Offices of M.S.G. and Governor's Secretary.	40—5—90—6—120	40—7½/2—100	Same as in column (4).
	Lower Division Clerks, M.S.G.'s office.	40—5—90—6—120	40—3/2—55—5/2—70	
	Band Establishment of His Excellency the Governor—			
	Director of Music ..	400—10—500	400—20/2—500	
	Band Master Sergeant ..	110—5—135	100—7½/2—115—10/2—125 ..	
	Sergeants	80—2—90	75—4/2—83—2/2—85	
	Private and First-Class Musicians.	65—2—75	60—4/2—68—2/2—70	

Private and Second Class Musicians.	55—2—65	50—4/2—58—2/2—60	
Private and Third Class Musicians.	45—2—55	40—4/2—48—2/2—50	
Superintendent, Government House Gardens.	200—15—425	200—20/2—240—35/2—450 ..	Same as in column (4).
Garden Foreman and Garden Overseer, Government House, Ootacamund.	45—3—75	40—5/2—65	
Pupils	30	30	
Upper Division Clerks, Secretariat.	70, 70—10—150—5—175	60—10/2—120—15/2—150	60—9/2—105—12½/2—130—15/2—145.
Lower Division Clerks and Typists, Secretariat.	40, 40—5—65—3—80	40—3/2—55—5/2—70	Same as in column (4).
Senior Assistant, Madras Record Office.	200—10—250	175—15/2—220	165—12½/2—190—15/2—205.
Referencers, Madras Record Office.	65—4—125	55—5/2—70—7½/2—100	Same as in column (4).
Durwan	20—½—25; 15—20	17—½—22 *; 12—17 *	
Personal Assistants to the Speaker and the President of the Madras Legislature.	....	40—10/2—130	40—9/2—85—10/2—125.
Reporters, Legislative Assembly Department:	125—5—200—10—250	100—10/2—160—15/2—220 ..	100—8/2—140—12½/2—190—15/2—205.
Inspectors and Superintendents, Local Fund Audit.	150—15—240—20—400; 150—15—240.	125—15/2—200—25/2—300	120—12½/2—145—15/2—190—20/2—230—25/2—280.
Clerks, Local Fund Audit ..	35—5—40—4—120—3—150; 35—5—40—2½—80.	40—5/2—50—7½/2—125 .. .. 30—4/2—70	40—5/2—50—7/2—120. Same as in column (4).
Tahsildars .. .. .. Sarishtadars	200—10—300	175—15/2—250	165—12½/2—190—15/2—235.
Deputy and Assistant Tahsildars.	150—5—200; 125	125—10/2—175; 100	120—9/2—165.
Monigar, Aminidivi Islands ..	100—5—125	85—5/2—90—7½/2—105	85—5/2—90—7½/2—105.
Clerks in Laccadive and Aminidivi Isands.	40; 35; 20	35; 30; 19	Same as in colum (4).
Head clerks, Ganjam and East Godavari Agency.	80—4—120	90	
Manager, Office of the Inspector of Municipal Councils and Local Boards.	150—5—200—10—250	125—10/2—175—15/2—220	120—9/2—165—12½/2—190—15/2—205.
Assistant Translators ..	150—10—250	125—15/2—200	120—12½/2—145—15/2—190.

* With Presidency Allowance.

II. NON-GAZETTED OFFICERS—*cont.*

Major Head of Account. (1)	Designation. (2)	Old scale of pay. (3)	Scale of pay as revised in 1933. (4)	Scale of pay as revised in 1938. (5)
	(*a*) PARTICULAR TO DEPARTMENTS—*cont.*	RS.	RS.	RS.
25. General Administration—*cont.*	Senior Assistants, Translator's Department.	85—4—125	70—5/2—85—7½/2—100 *plus* Madras House Allowance.	Same as in colum (4).
	Junior Assistants, Translator's Department.	65—4—85	55—5/2—70 *plus* Presidency Allowance.	
	Court of Wards Manager ..	350—20—450	300—25/2—375	280—20/2—300—22½/2—345.
	Clerks under Court of Wards Establishments.	55 ; 50 ; 30	50 ; 45 ; 28	
	Sergeant } Office of the Board of Revenue.	25—3—40	23—3/2—35—2/2—37	
	Jamadar } Office of the Board of Revenue.	20—1/2—25	19—1/2—24	
	Mica Inspector	80—4—100	70—5/2—85	Same as in colum (4).
	Assistant Mica Inspector ..	35—35—1½—50—1—60 ; 60—4—80 ..	30—3/2—45—2/2—55 ; 55—5/2—70 ..	
	Draughtsman	35—35—1½—50—1—60	30—3/2—45—2/2—55	
	Sub-Assistant Surgeons ..	75—5—175	65—7½/2—110—10/2—170	65—7/2—100—8/2—124—9/2—164.
	Sub-Overseers	50—2½—100	50—4/2—90	
	Draughtsman	40—40—1½—55—1—65	30—3/2—45—2/2—55 *plus* Presidency Allowance.	
	Shroff and Kanakapillais ..	40—40—1½—55—1—65	30—3/2—42—2/2—50 *plus* Presidency Allowance.	
	..	23—23—23—1—35	20—2/2—24—1/2—30 *plus* Presidency Allowance.	Same as in column (4).
	Amin	20—1—35	20—2/2—32—1/2—33	
	Deputy Surveyor	35—35—2—65—1½—80	30—3/2—66—4/2—70	
	Head Tester } Weights and Measures Establishments	40—40—1½—55—1—65	30—3/2—45—2/2—55 *plus* Presidency Allowance.	
	Smith } Weights and Measures Establishments	23—23—23—1—35	19—2/2—25—1/2—30 *plus* Presidency Allowance.	

	Attender	Offices of the Secretary to His Excellency the Governor and Military Secretary to His Excellency the Governor.	23—23—1—35	23—23—1/2—35	Same as in column (4).
	Daffadar		20—1—25	20—1/2—25	
	Peon		20—1—25	20—1/2—25	
	Peon		15—1—20	15—1/2—20	
	Harkara		20—1—25	20—1/2—25	
	Harkara		15—1—20	15—1/2—20	
	Harkara		18	17	
	Motor cyclist		20—1—35	20—2/2—34—1/2—35	
	Tent Tindal		40	35	
	Tent Lascar		30	28	
	Nurse		30—2—70	30—3/2—45—2/2—55	
	Compounders		30—1/2—35—5/5—40	28—1/2—40	
	Executive Council Dubash		50	45	
	Legislative Council Dubash		50	45	
	Overseer		150—5—200	125—10/2—175	120—9/2—165.
	Shipping clerks		30—1—45	28—2/2—40	Same as in column (4).
	Attenders, Legislative Assembly Department.		35—1/2—40	30—1/2—35	
27. Administration of Justice.	High Court—				
	Sub-Assistant Registrars		340—20—400	300—25/2—350	Under consideration.
	Chief Interpreter		340—20—400	280—35/2—350	
	Managers		270—10—300	240—15/2—270	
	Interpreter (Gujarati)		300—10—350	260—20/2—300	
	Interpreters (Junior)		200—10—300	180—15/2—255	
	Bench clerks		150—10—250	135—15/2—225	
	Appeal examiners				
	Head clerks				
	Accountant				
	Decree clerk				
	Superintendents of Translators.				
	Shorthand writers				
	Interpreters				

II. NON-GAZETTED OFFICERS—*cont.*

Major Head of Account. (1)	Designation. (2)	Old scale of pay. (3)	Scale of pay as revised in 1933. (4)	Scale of pay as revised in 1938. (5)
	(*a*) PARTICULAR TO DEPARTMENTS—*cont.*	RS.	RS.	RS.
27. Administration of Justice—*cont.*	High Court—			
	Clerks	100—10—150	90—15/2—135	Under consideration.
	Junior shorthand writers ..			
	Translators			
	Clerks, upper division, including Superintendent of Copyists' Establishment.	65—4—125	55—5/2—70—7½/2—100	
	Clerks, lower division, including Assistant Superintendent in the Copyists' Establishment.	40—40—2½—65—3/2—80	37—3/2—70	
	Typists	40—40—2½—65—3/2—80	37—3/2—70	
	Overseer	100—2½—120	90—5/2—100	
	Court-keeper and crier ..	100	90	
	Court-keepers	75	70	
	Circulation peon, gollah, binder.	23—23—23—1—35	20—2/2—30 with Presidency Allowance.	
	Jamadar	30	28	
	Examiners	40—1—50	35—2/2—45	
	Readers	40	35	
	Copyists	30	28	
	Attenders	20	19	
	Daffadars	20—1/2—25	17—1/2—22 with Presidency Allowance.	
	Offices of Law Officers—			
	Manager	125—5—150	100—7½/2—115—10/2—125	100—5/2—110—10/2—120.
	Office of the Administrator-General—			
	Surveyor	65—3—95	60—5/2—85	Same as in column (4).

Offices of the Presidency Magistrates—			
Chief Clerks	125—5—150	100—7½/2—115—10/2—125	100—5/2—110—10/2—120.
Interpreters	85—4—125	70—5/2—85—7½/2—100 *plus* Madras House Allowance.	Same as in column (4).
Interpreter	65—4—85	55—5/2—70 *plus* Presidency Allowance.	
Presidency Court of Small Causes, Madras—			
Head Clerk	125—5—150	100—7½/2—115—10/2—125	100—5/2—110—10/2—120.
Treasurer	85—4—125	70—5/2—85—7½/2—100 *plus* Madras House Allowance.	Same as in column (4).
Court-keeper	65—4—85	55—5/2—70 *plus* Presidency Allowance.	
Interpreter	125—5—150	100—7½/2—115—10/2—125	100—5/2—110—10/2—120.
Interpreters	85—4—125	70—5/2—85—7½/2—100 *plus* Madras House Allowance.	Same as in column (4).
Court-keepers and criers	20—1/2—25	17—1/2—22 *plus* Presidency Allowance.	
Examiner	40—1—45	35—2/2—39—1/2—40	
Reader	30—1—35	28—2/2—32—1/2—33	
Copyists	23	22	
Peons	20	19	
Nazir	85—4—125	70—5/2—85—7½/2—100 *plus* Madras House Allowance.	
Bailiff	125—5—150	110—10/2—140	105—9/2—123—10/2—133.
Bailiffs	40—40—1½—55—1—65	30—3/2—45—2/2—55 *plus* Presidency Allowance.	Same as in column (4).
Do.	25—1—35	23—2/2—33	
Do.	23—1—35	22—2/2—32—1/2—33	
Court of Small Causes, Trichinopoly—			
Sarishtadar	125—5—150	100—7½/2—115—10/2—125	100—5/2—110—10/2—120.
Munsif, Madura	50	45	Same as in column (4).
Establishment in the Sheriff's Office—			
Deputy Sheriff	150—10—200	125—15/2—155—20/2—175	120—15/2—165.
Bailiff	80	70	Same as in column (4).
Do.	70	65	
Bailiffs	25—1—35	23—2/2—33	

II. NON-GAZETTED OFFICERS—*cont.*

Major Head of Account. (1)	Designation. (2)	Old scale of pay. (3)	Scale of pay as revised in 1933. (4)	Scale of pay as revised in 1938. (5)
	(*a*) PARTICULAR TO DEPARTMENTS—*cont.*	RS.	RS.	RS.
27. Administration of Justice—*cont.*	City Civil Court, Madras—			
	Sarishtadar	180—10—240	150—20/2—210	140—20/2—200.
	Translators . ..	85—4—125	70—5/2—85—7½/2—100 with Madras House Allowance.	Same as in column (4).
	Do. ..	65—4—85	55—5/2—70 with Presidency Allowance of Rs. 6-8-0.	
	Head Clerk	125—5—150	100—7½/2—115—10/2—125	100—5/2—110—10/2—120.
	Nazir	65—4—85	55—5/2—70 with Presidency Allowance of Rs. 6-8-0.	Same as in column (4).
	European Bailiff and Court-keeper.	65—4—85		
	Process-writers	23—1—35	22—2/2—32—1/2—33 ..	
	Bailiffs	23—1—35		
	Examiner	40—1—45	35—2/2—39—1/2—40	
	Reader	30—1—35	28—2/2—32—1/2—33	
	Copyists	23	22	
	Mufassal Civil and Sessions Courts—			
	Sarishtadars	180—10—240	150—20/2—210	140—20/2—200.
	Do.	125—5—150	100—7½/2—115—10/2—125	100—5/2—110—10/2—120.
	Translators	80—4—120	75—5/2—85—7½/2—100	Same as in column (4).
	Translator	60—4—80	55—5/2—70	
	Head Clerks	125—5—150	100—7½/2—115—10/2—125	100—5/2—110—10/2—120.
	Superintendents, Copyist establishments.	60—4—80	55—5/2—70	Same as in column (4).
	Do.	35—35—1½—50—1—60	30—3/2—45—2/2—55	
	Assistant Superintendents, Copyist establishments.	35—1—40	30—2/2—36	
	Examiners			

	Readers	25—1—30	23—2/2—27—1/2—28	Same as in column (4).
	Copyists	20	19	
	Peons	18	17	
	Do.	17	16	
	Do.	16	15	
	Nazirs	80—4—120	70—5/2—85—7½/2—100	
	Deputy Nazirs	60—4—80	55—5/2—70	
	Assistant Nazirs ..	35—35—1½—50—1—60	30—3/2—45—2/2—55	
	Amins	22—1—35	21—2/2—31—1/2—33	
	Peons	15	15	
	Do.	14	14	
28. Jails and Convict Settlements.	Jailers	200—15—350	175—25/2—300	165—20/2—205—25/2—280.
	Deputy Jailers	75—5—150	70—7½/2—130	70—6/2—76—7/2—125.
	Reserve Deputy Jailers ..	60; 70	55; 65	Same as in column (4).
	Jailers in Sub-Jails	60—4—80; 35—35—1½—50—1—60; 20—1—35; 20—1/2—25.	55—5/2—70; 30—3/2—45—2/2—55; 19—2/2—25—1/2—30; 19—1/2—24.	
	Gatekeepers	40—2—60	35—4/2—55	
	Warders (male and female) ..	40—2—60; 30—1—40; 26—1—31 (City *); 25—1—30 (mufassal *); 18—19—21—23 (City); 17—18—20—22 (mufassal).	35—4/2—55; 28—2/2—32—1/2—35; 24—2/2—26—1/2—28; 16, 16½—17½—19½—21½ †.	
		* Increments accrue after 5, 5 and 7 years.	† Warders in the City draw Presidency allowance.	
	Clerks, Central Jails.. ..	60—4—100	55—5/2—70—7½/2—85	
	Matron— Superintendent	75—5—150	70—7½/2—130	70—6/2—76—7/2—125.
	Assistant Superintendent ..	35—1—40	32—1/2—35	Same as in column (4).
	Teachers and Instructors—			
	Oriya teacher	50—2—70	40—3/2—55—2/2—65	
	Teachers and Instructors ..	35—35—1½—50—1—60; 35—1—50; 25—1—50; 20—1—30; 25—1—40.	30—3/2—45—2/2—55; 28—2/2—50; 23—2/2—45; 20—2/2—24—1/2—28; 25—2/2—29—½—33.	

II. NON-GAZETTED OFFICERS—cont.

Major Head of Account. (1)	Designation. (2)	Old scale of pay. (3)	Scale of pay as revised in 1933. (4)	Scale of pay as revised in 1938. (5)
	(a) PARTICULAR TO DEPARTMENTS—cont.	RS.	RS.	RS.
28. Jails and Convict Settlements—cont.	Teachers and Instructors—cont.			
	Weaving Masters, Teacher and Instructor.	35—1½—50 ; 40	30—3/2—45	Same as in column (4).
	Weaving Master, Tailoring Instructor, and Master Tailor.	30—1—35 ; 35	28—2/2—32—1/2—33	Same as in column (4).
	Bandmasters	75—1—85	65—2/2—75	Same as in column (4).
	Carpentry Instructor	75—5—100	65—5/2—70—7½/2—85	Same as in column (4).
	Mason Instructors	40	35—5/2—55	Same as in column (4).
	Carpenters and Blacksmith foreman.	45—2½—60	35—5/2—55	Same as in column (4).
	Carpenter foreman	46	35—5/2—55	Same as in column (4).
	Headmasters, Certified Schools.	75—5—100—10—150 ; 150—10—250	70—10/2—130; 140—15/2—200	70—9/2—115—10/2—125 ; 130—15/2—190.
	Miscellaneous posts —			
	Sub-Assistant Surgeons	75—5—175 ; 200	65—7½/2—110—10/2—170	65—7/2—100—8/2—124—9/2—160.
	Compounders	33—34—1/2—35—5/5—40 ; 50 30—1/2—35—5/5—40 ; 20	28—1/2—40 with Presidency allowance of Rs. 2½ for men in the City.	Same as in column (4).
	Nursing orderlies	15—1—20	12—17 *plus* Presidency allowance for men in the City.	Same as in column (4).
	Binding Maistri	25—1—30	24—2/2—26—1/2—28	Same as in column (4).
	Manufactory and Contingent Establishments—			
	Central Jail, Vellore—			
	Boot and sandal overseer.	150—10—250	125—15/2—200	120—12½/2—145—15/2—190.
	[illegible]	75—5—100	[illegible]	Same as in column (4).

Dyeing Master	75—5—100	65—5/2—70—7½/2—85	Same as in column (4).
Carpenter Maistri ..	35	30	Same as in column (4).
Additional Carpenter Maistri.	45—2½—60	35—5/2—55	Same as in column (4).
Central Jail, Trichinopoly—			
Carpenter Maistri ..	45—2½—60	35—5/2—55	Same as in column (4).
Additional Carpenter Maistri.	45—2½—60	35—5/2—55	Same as in column (4).
Workshop Maistri ..	35	30	Same as in column (4).
Central Jail, Coimbatore—			
Weaving Master ..	100—5—125	85—5/2—90—7½/2—105	Same as in column (4).
Warping Master ..	100—5—125	85—5/2—90—7½/2—105	Same as in column (4).
Dyeing Master	150—5—200	120—10/2—175	85—5/2—90—7½/2—105.
Assistant Dyeing Master ..	75—5—100	65—5/2—70—7½/2—85	Same as in column (4).
Engineer	200—10—300	175—15/2—250	165—12½/2—190—15/2—235.
Chargemen	60—2—80	55—3/2—70	Same as in column (4).
Mechanic Fitter ..	40—2—50 *plus* 2 Personal allowance ..	35—4/2—43—2/2—45	Same as in column (4).
Tailor Maistri	40—2—50	35—4/2—43—2/2—45	Same as in column (4).
Carpenter Foreman ..	45—2½—60	35—5/2—55	Same as in column (4).
Additional Carpenter Foreman.	45—2½—60	35—5/2—55	Same as in column (4).
Engine driver	40	35	Same as in column (4).
Blacksmith Foreman ..	35	30	Same as in column (4).
Moulder	35	30	Same as in column (4).
Manufactory clerks ..	35—35—1½—50—1—60	30—3/2—45—2/2—55	Same as in column (4).
Jobber Weaving ..	40—2—50	35—4/2—43—2/2—45	Same as in column (4).
Do.	35—1—40	30—2/2—36	Same as in column (4).
Do.	30—1—35	28—2/2—32—1/2—33	Same as in column (4).
Lorry Driver	35	30	Same as in column (4).
Engine Driver—Spinning Mill.	60—2—80	55—3/2—70	Same as in column (4).
Oil Engine Drivers ..	25—1—35	23—2/2—33	Same as in column (4).
Spinning Master ..	200—10—300	85—5/2—90—7½/2—105	Same as in column (4).

II. NON-GAZETTED OFFICERS—cont.

Major Head of Account. (1)	Designation. (2)	Old scale of pay. (3)	Scale of pay as revised in 1933. (4)	Scale of pay as revised in 1938. (5)
	(a) PARTICULAR TO DEPARTMENTS—cont.	RS.	RS.	RS.
	Central Jail, Vellore—cont.			
28. Jails and Convict Settlements—cont.	Manufactory and Contingent Establishments—cont.			
	Spinning Assistant Jobbers.	40—2—60	35—4/2—55	Same as in column (4).
	Roller Coverers	30—1—35	20—2/2—32—1/2—33	
	Mill writer	30—2—60	28—4/2—40—3/2—55	
	Penitentiary, Madras—			
	Lorry Driver	40	35	Same as in column (4).
	Manager, Quinine Branch.	100—5—175	85—7½/2—100—10/2—150	85—7½/2—130—10/2—140.
	Central Jail, Cannanore—			
	Carpenter Foreman	45—2½—60	35—5/2—55	Same as in column (4)
	Additional Carpenter Foreman.	45—2½—60	35—5/2—55	
	Lorry Driver	35	30	
	Central Jail, Salem—			
	Aluminium Foreman	40 *plus* 5 Personal allowance	35	
	Blacksmith Foreman	45—2½—60	35—5/2—55	
	Carpenter	45—2½—60	35—5/2—55	
	Additional Carpenter	45—2½—60	35—5/2—55	
	Handloom Maistri	30—1—45	28—2/2—40	
	Central Jail, Bellary—			
	Carpenter Foreman	45—2½—60	35—5/2—55	
	Manufactory Clerk	35	30	

Central Jail, Vizagapatam—			
Carpenter Foreman ..	45—2½—60	35—5/2—55	Same as in column (4).
Borstal School, Tanjore—			
Manufactory Clerk ..	35—60	30—3/2—45—2/2—55	
Central Jail, Rajahmundry—			
Engine Driver	40	35	
Central Jail, Trichinopoly—			
Engine Driver	40	35	
Central Jail, Coimbatore—			
Engine Drivers	40—2—60	35—4/2—55	
Central Jail, Salem—			
Engine Driver	45	40	
Central Jail, Bellary—			
Electric Wiremen ..	30—2—50	28—4/2—36—3/2—45	
Borstal School, Tanjore—			
Chargeman Driver ..	50—2—70	40—3/2—55—2/2—65	
Senior Certified School, Chingleput—			
Electrician	50—2—70	40—3/2—55—2/2—65	
Central Jail, Rajahmundry—			
Carpenter Maistri ..	40	35	
Central Jail, Coimbatore—			
Assistant Tent Maistri ..	35—1—45	32—2/2—40	
Fitter in charge of Pumping engines.	30—1—40	28—2/2—38	

II. NON-GAZETTED OFFICERS—*cont.*

Major Head of Account. (1)	Designation. (2)	Old scale of pay. (3)	Scale of pay as revised in 1933. (4)	Scale of pay as revised in 1938. (5)
	(*a*) PARTICULAR TO DEPARTMENTS—*cont.*	RS.	RS.	RS.
28. Jails and Convict Settlements—*cont.*	Manufactory and Contingent Establishments—*cont.* Central Jail, Coimbatore—*cont.*			
	Assistant Tailor Maistri ..	30	25	Same as in column (4).
	Spinning Head Jobber ..	50—2½—75	45—5/2—65	Same as in column (4).
	Penitentiary, Madras—Carpenter Foreman ..	45—1—50	35—5/2—55	Same as in column (4).
	Central Jail, Bellary—Wool Spinning Supervisor.	85—5—125	70—7½/2—100	Same as in column (4).
	Central Jail, Rajahmundry—Electrician ..	50—2—70	40—3/2—55—2/2—65	Same as in column (4).
	Central Jail, Coimbatore—Electrician ..	80—7½—125—5—130	70—7½/2—100	Same as in column (4).
	Central Jail, Cannanore—Engine Driver ..	35—2—45	30—2/2—40	Same as in column (4).
	Senior Certified School, Chingleput—Wireman ..	30—2—40	28—3/2—37	Same as in column (4).
29. Police ..	Inspector of Police ..	First grade .. 275	250	230.
		Second grade .. 225	200	190.
		Third grade .. 175	150. (Probationers undergoing practical training, 100.)	140.
	Sub-Inspectors of Police ..	First grade .. 125	120	115.
		Second grade .. 110	100	Same as in column (4).
		Third grade .. 100	85	Same as in column (4).
		Fourth grade .. 75	70	Same as in column (4).
		Fifth grade .. 60	55. (Probationers undergoing practical training, 35.) NOTE.—The Inspectors and Sub-Inspectors in the City will be on the same scale of pay as those in the mufassal, with a Special Pay of Rs. 15 and Rs. 10 per mensem for Inspectors and Sub-Inspectors respectively.	Same as in column (4).

Manager, Special Branch, Criminal Investigation Department.	....	250—25/2—400	225—25/2—375.
Sergeants-Major and Sergeants.	Sergeants-Major .. .. 275 ; 220	275 ; 220	255 ; 205.
	Sergeants .. .. .. 200 ; 175 ; 150.	200 ; 175 ; 150	190 ; 165 ; 140.
	Pay in the mufassal. RS. / Pay in Madras. RS.		
Head constables	First grade .. 35 / 42	34	Same as in column (4).
	Second grade .. 30 / 38	30	
	Third grade .. 27 / 35	26. Men in the Madras City Police to draw the same pay as in the mufassal with Presidency Allowance in addition and a Special Pay of Rs. 5½ per mensem.	
Constables	22—1/3—28—1/4—30 (City); 16½—17½—19½—21½ ; 17—18—20—22 (mufassal).	16—16½—19½—21½ .. .. .. NOTE.—Men in the City to draw the Presidency allowance and a special pay of Rs. 4 per mensem.	
Havildars-Major	45	45	
Jamadar	45—5/3—65	45—5/3—65	
Head sowar	37	37	
Sowars	24—1/3—30—1/4—32	24—1/3—30—1/4—32	
Boat crew establishment—			
Drivers	40—1—45	40—2/2—44—1/2—45	
	35—1—40	35—2/2—39—1/2—40	
Syrangs	25—25—25—1—35	25—2/3—27—2/2—35	
Tindals	20—1/2—25	20—1/2—25	
Lascars	17½—1/2—20—1/5—21—1/5—22 ..	17½—1½/2—19—1/2—20—1/5—22 ..	
Boatmen	17½—1/2—20—1/5—21—1/5—22 ..	17½—1½/2—19—1/2—20—1/5—22 ..	
Librarian	20—1—35	19—2/2—25—1/2—30	
Totis	10 to 13½	10 to 13½	
Managers of the District Police offices, Kallar Reclamation office and of the Finger-Print Bureau and Crime Branch.	125—7½—200	100—15/2—175	100—12½/2—150—15/2—165.
Cash-keeper, Office of the Commissioner of Police.	100—5—150	100—7½/2—115—10/2—125	100—5/2—110—10/2—120.

II. NON-GAZETTED OFFICERS—*cont.*

Major Head of Account. (1)	Designation. (2)	Old scale of pay. (3)	Scale of pay as revised in 1933. (4)	Scale of pay as revised in 1938. (5)
29. Police—*cont.*	(a) PARTICULAR TO DEPARTMENTS—*cont.*	RS.	RS.	RS.
	Shroff	40—40—1½—55—1—65	30—3/2—45—2/2—55 with Presidency allowance of Rs. 6-8-0.	Same as in column (4).
	Testers in the C.I.D.	65—3—125	60—6/2—120.	60—6/2—90—5/2—115.
	Clerks in the Finger-Print Bureau.	65—4—125; 40—40—1½—55—1—65.	55—5/2—70—7½/2—100; 30—3/2—45—2/2—55 with Presidency allowance.	Same as in column (4).
	Photographer of the C.I.D.	150—5/2—175	125—5/2—150	120—5/2—145.
	Photographer in the Central Crime Branch.	85—4—125	75—5/2—100	Same as in column (4).
	Instructor in Plan Drawing in the Vellore Training School.	100—2½—125	85—3/2—100	Same as in column (4).
	Riding Instructor	40—2—50	40—4/2—48—2/2—50	Same as in column (4).
	Munshi for probationers	60—3—75	55—3/2—61—4/2—65	Same as in column (4).
	Orderlies in the C.I.D.	22—27	12, 16, 16½, 17½, 19½ plus Presidency Allowance and Special Pay of Rs. 4 per mensem.	Same as in column (4).
	Special Police, Malabar— Subadar (including Subadar-Major.)	125—5/2—150	Same as in column (3)	120—5/2—145.
	Jamedar	65—5/2—80	Do.	Same as in column (3).
	Havildar-Major	40—1/2—45	Do.	Same as in column (3).
	Havildar	35—1/2—40	Do.	Same as in column (3).
	Naicks	30—1/2—35; 30—1—35	Do.	Same as in column (3).
	Constables	20—1/2—25	Do.	Same as in column (3).
Electrical Department.	Junior Engineers	175; 140; 130—10—250	100—10/2—110—15/2—200	100—10/2—130—15/2—190.
	Supervisors	90, 130, 140, 150; 130—10—250; 80—7½—130.	70—10/2—110—15/2—200	70—10/2—130—15/2—190.
	Head Draughtsmen	225	150—15/2—210	140—15/2—200
	Draughtsmen I, II and III grades.	130, 125, 110, 60—100 and 50—100	50—4/2—90	Same as in column (4).
	Electricians	....	70—10/2—110	70—8/2—100.

	Tracers	35, 40, 45 and 50	28—2/2—42—1/2—45	Same as in column (4).
	Sanitary Inspector	....	40—4/2—60	
	Sub-Assistant Surgeon ..	....	65—7½/2—110—10/2—170	65—7/2—100—8/2—124—9/2—160.
	Compounder	....	28—1/2—40	Same as in column (4).
36. Scientific Departments.	Personal Assistant to the Superintendent, Museum.	125—5—175—7½—250	100—10/2—200	100—8/2—140—10/2—190.
	Sub-Librarian, Connemara Library.	70—70—10—150—5—175	60—10/2—120—15/2—150	60—9/2—105—12½/2—130—15/2—145.
	Scientific Assistants (including the post of Numismatic Assistant now held in abeyance).	125—5—175—7½—250	100—10/2—200	100—8/2—140—10/2—190.
	Taxidermist	55—1—65; 40—1—50	50—2/2—60; 35—2/2—45	Same as in column (4).
	Draughtsman-Photographer ..	55—1—65	50—2/2—60	
	Caretaker	40—1—50	35—2/2—45	
	Attendants	40—40—1½—55—1—65	30—3/2—45—2/2—55 *plus* Presidency allowance.	
	Attender	20—1/2—25	19—1/2—24	
	Printer	20—1/2—25	19—1/2—24	
	Chemist (Temporary) ..	125	100	
37. Education ..	Superintendent, Office of the Director of Public Instruction.	150—10—350	125—15/2—200—20/2—300	120—12½/2—145—15/2—220—20/2—280.
	Assistant Lecturers and Assistant Professors, Subordinate Collegiate Service.	125—5—175—7½—250; 250—10—300 ..	100—10/2—200	100—8/2—140—10/2—190.
	Teachers—Cadre of School Assistants.	75—5—100—10—150; 150—10—250 ..	70—10/2—130; 140—15/2—200 ..	70—9/2—115—10/2—125; 130—15/2—190.
	Deputy Inspector of Schools ..	75—5—100—10—150; 150—10—250 ..	70—10/2—130; 140—15/2—200 ..	70—9/2—115—10/2—125; 130—15/2—190.
	Deputy Inspector of Schools, Junior Grade.	50—2½—75	50—5/2—70	Same as in column (4).
	Sub-Assistant Inspectresses ..	75—5—100—10—150; 150—10—250 ..	70—10/2—130; 140—15/2—200 ..	70—9/2—115—10/2—125; 130—15/2—190.
	Supervisors	40—40—2—60—1—70	35—3/2—50—2/2—60	Same as in column (4).
	Certificated Secondary Grade Teachers. Men ..	35—35—1½—50—1—60	Men 30—3/2—45—2/2—55	
	Certificated Secondary Grade Teachers. Women.	45—3—90; 100	Women Do.	
	Higher Elementary Grade Teachers. Men ..	25—1—50	Men 23—2/2—45	
	Higher Elementary Grade Teachers. Women.	27½—1½—50	Women Do.	

II. NON-GAZETTED OFFICERS—*cont.*

Major Head of Account. (1)	Designation. (2)	Old scale of pay. (3)	Scale of pay as revised in 1933. (4)	Scale of pay as revised in 1938. (5)
37. Education—*cont.*	(*a*) PARTICULAR TO DEPARTMENTS—*cont.*	RS.	RS.	RS.
	Lower Elementary Grade Teachers. Men	20—1—30	Men 20—2/2—24—1/2—28	Same as in column (4).
	Lower Elementary Grade Teachers. Women.	22½—1½—45	Women Do.	Same as in column (4).
	Pandits and Munshis	40—2—50; 50—3—65; 75—4—95; 100—5—125.	35—4/2—43—2/2—45; 45—5/2—60; 65—7½/2—110; 65—5/2—80; 80—10/2—100.	Same as in column (4).
	Teachers (Amini Divi Islands)—Men.	25—1—35	24—2/2—28—1/2—33	Same as in column (4).
	Drawing Masters	25—1—50; 35—35—1½—50—1—60	23—2/2—45; 30—3/2—45—2/2—55	Same as in column (4).
	Physical Training Instructors.	25—1—50; 35—35—1½—50—1—60	23—2/2—45; 30—3/2—45—2/2—55	Same as in column (4).
	Physical Directors and Directresses in Colleges.	75—5—100—10—150	70—10/2—130.	70—9/2—115—10/2—125.
	Senior Physical Director	150—10—250	140—15/2—200	130—15/2—190.
	Manual Training Instructors	35—35—1½—50—1—60 *plus* special pay of Rs. 8 or 12; 80—4—120.	30—3/2—45—2/2—55; 70—5/2—95	Same as in column (4).
	Workshop Instructor, Engineering College.	180	150	140.
	Commercial Teachers	60—4—80; 80—4—120	55—5/2—70; 70—5/2—95	Same as in column (4).
	Mechanics	40—2—60; 65—5—95	38—2/2—50	Same as in column (4).
	Shift operators	75—5—100	70—5/2—90	Same as in column (4).
	Workshop Assistants	60—2—80; 40—2—60; 25—1—50	55—3/2—70; 35—4/2—55; 23—3/2—35—2/2—45.	Same as in column (4).
	Carpenter	25—1—50; 40—2—60	23—2/2—45; 35—4/2—55	Same as in column (4).
	Foreman fitter	40—2—60	35—4/2—55	Same as in column (4).
	Instrument repairers	30—1—50; 60—2—80	28—3/2—37—2/2—45; 35—3/2—53—2/2—55.	Same as in column (4).
	Sergeants	30—2—40; 50—2—80; 50—2½—75	28—3/2—37; 45—5/2—70	Same as in column (4).
	Weaving and Spinning Assistants—Men's Branch	35—1½—50	30—3/2—45	Same as in column (4).
	Weaving and Spinning Assistants—Women's Branch	40	30—3/2—45	Same as in column (4).
	Power-House Superintendent, College of Engineering, Guindy.	250—10—350	225—15/2—300	205—15/2—280.
	Assistant Instructors, Engineering College, Guindy.	200—10—300; 125—130—10—250	100—10/2—200	100—8/2—140—10/2—190.

		19—2/2—23—1/2—24	Same as in column (4).
Pump House Operators, College of Engineering, Guindy.	20—1—25		
Laboratory Assistants in the College of Engineering, Guindy. (Hydraulic Engineering, Mechanical Engineering and strength of materials.)	125—130—10—250	100—10/2—110—15/2—200	100—10/2—130—15/2—190.
Religious Instructor, Government Training School for Masters, Malappuram.	35—35—1½—50—1—60	30—3/2—45—2/2—55	Same as in column (4).
Hindustani munshi in the Government Hobart Secondary and Training School for Muhammadan Women, Royapetta.	50—3—65	45—5/2—60	
Government Oriental Manuscripts Library— Librarian	125—5—175	100—10/2—150	100—8/2—140.
Assistant Librarian	85—4—125	70—5/2—85—7½/2—100 *plus* Madras House Allowance.	Same as in column (4).
Arts Colleges—			
Engineering College, etc.—			
Demonstrators	65	55	
Instructor			
Tutor			
Sub-Assistant Surgeons	75—5—175; 200	65—7½/2—110—10/2—170	65—7/2—100—8/2—124—9/2—160.
Compounder	30—1/2—35—5/5—40	28—1/2—40	Same as in column (4).
Ward attendant	12—18	12—17	
Mechanics	40—2—60; 40—1—50	38—2/2—50	
Assistant Instructors	80—7½—125 (efficiency bar)—130—10—250.	70—10/2—110—15/2—200	70—10/2—130—15/2—190.
Assistant Instructors and Instructors in Engineering College and Teachers' Colleges.	40—2—60	35—4/2—55	Same as in column (4).
Engineering College— Maistri	60—2—80; 40—1—55; 20	50—4/2—70; 30—2/2—50; 19	
Battery room attender	30—2—40	28—3/2—37	
Store-keeper	40—2—50	30—3/2—45—2/2—55	

II. NON-GAZETTED OFFICERS—*cont.*

Major Head of Account. (1)	Designation. (2)	Old scale of pay. (3)	Scale of pay as revised in 1933. (4)	Scale of pay as revised in 1938. (5)
	(*a*) PARTICULAR TO DEPARTMENTS—*cont.*	RS.	RS.	RS.
37. Education—*cont.*	Laboratory Assistants ..	130—10—250	100—10/2—110—15/2—200	100—10/2—130—15/2—190.
	Wireman	35—1—50	30—2/2—44—1/2—45	Same as in column (4).
	Cleaners	20—1/2—25	19—1/2—24	
	Assistant Instructor ..	50—2½—100	50—4/2—90	
	Training College for Women—			
	Teachers and Instructors ..	45, 35, 40	30, 30, 35	
	Matrons	30	30	
	Government Secondary Schools for Girls—			
	Urdu munshi ..	25	23	
	Training schools—			
	Masters— Teachers, Pandits and Instructors.	75, 50, 40, 35, 25	70, 45, 35, 30, 23	
	Assistant Manual Training Instructors.	30	28	
	Training schools—			
	Mistresses— Teacher and Instructor.	26	24	
	Oriental Manuscripts—			
	Pandits	30—1—40	28—2/2—38	
	Linesmen	35—35—1½—50—1—60	30—3/2—39—2/2—45	
	Electricians	30—2—40		
	Fitters	40—1—45	35—2/2—39—1/2—40	
	Instrument repairers, College of Engineering.	30—1—50	28—3/2—37—2/2—45	
		60—2—80	35—3/2—53—2/2—55	
	Stokers and cleaners, College of Engineering.	20—1—25	19—2/2—23—1/2—24	

	Battery room attendants, College of Engineering.	35—1—50 .. .. 30—1—40	28—3/2—37	Same as in column (4).
	House-keeper (Women's Branch).	65—4—85	60—5/2—75	
	Museum keepers and Gas Superintendent.	40—40—1½—55—1—65	30—3/2—45—2/2—55 *plus* Presidency allowance.	
	Blacksmiths and fitters in schools.	40—2—60	35—4/2—55	
38. Medical and 39. Public Health.	Sub-Assistant Surgeons ..	75—5—175; 200	65—7½/2—110—10/2—170	65—7/2—100—8/2—124—9/2—160.
	Non-medical Lecturers ..	125—5—175—7½—250; 250—10—300 (for one post, the scale is continuous without the selection grade on 250—10—300).	100—10/2—200	100—8/2—140—10/2—190.
	Assistant Lecturers ..	75—5—100—10—150; 150—10—250; 100—5—150—10—200.	70—10/2—130; 140—15/2—200 ..	70—9/2—115—10/2—125; 130—15/2—190.
	Matrons and Ward Sisters ..	300—20—400; 200—20—300; 175—10—225; 150—5—200.	(i) If recruited in Great Britain— 300—40/2—380—20/2—400 .. .. (ii) If recruited locally— 250—25/2—325 .. .. .. Matrons, I Grade— (i) 200—40/2—280—20/2—300 .. (ii) 175—25/2—250 .. .. Matrons, II Grade— 175—25/2—250 .. .. .. Matrons, III Grade— 150—15/2—195 .. .. .. Ward sisters— (i) 150—10/2—200 .. .. (ii) 125—10/2—175	(i) If recruited in Great Britain— 280—35/2—350—20/2—370. (ii) If recruited locally— 230—25/2—305. (i) If recruited in Great Britain— 190—30/2—280. (ii) If recruited locally— 165—20/2—205—25/2—230. 165—20/2—205—25/2—230. 140—15/2—185. (i) 140—10/2—190. (ii) 120—9/2—165.
	Senior Staff Nurses	100—5—125	85—5/2—120	85—4/2—105—5/2—115.
	Nurses	75—2½—125; 60—2½—90; 40—5/2—75	65—5/2—120; 55—3/2—70—5/2—75; 35—5/2—65.	65—5/2—95—4/2—115. Same as in column (4).
	Nurse house-keepers ..	100—5—125; 70—2—100; 40 ..	85—5/2—105; 60—3/2—81—4/2—85; 35.	Same as in column No. (4).
	Sisters	150—5—200	125—10/2—175	120—9/2—165.
	Nuns	75	70	Same as in column (4).
	Midwives	30—2—50—2—70	30—3/2—45—2/2—55	
	Compounders	50; 33—½—34—½—35—5/5—40; 30—½—35—5/5—40.	28—1/2—40 with Presidency Allowance for men in Madras City.	

II. NON-GAZETTED OFFICERS—*cont.*

Major Head of Account. (1)	Designation. (2)	Old scale of pay. (3)	Scale of pay as revised in 1933. (4)	Scale of pay as revised in 1938. (5)
	(*a*) PARTICULAR TO DEPARTMENTS—*cont.*	RS.	RS.	RS.
38. Medical and 39. Public Health —*cont.*	Demonstrators	250; 100; 75; 65; 50	200; 100; 75; 55; 45	190; 100; 75; 55; 45.
	Non-medical Assistant Lecturers.	150—10—250; 75—5—100—10—150 ..	140—15/2—200; 70—10/2—130 ..	130—15/2—190; 70—9/2—115—10/2—125.
	Non-medical Laboratory Assistants.	80—5—150—10—250 .. .. 70—5—100—10—150	70—10/2—170—15/2—200 .. .. 60—10/2—110—15/2—125	70—9/2—115—10/2—165—12½/2—190. 60—9/2—96—12/2—120.
	Third Assistant to the Chemical Examiner.	75—5—100—10—150	70—10/2—130	70—9/2—115—10/2—125.
	Chemical and Bacteriological Junior Assistants, King Institute, Guindy.	100—100—10—200	85—15/2—175	85—12½/2—135—15/2—165.
	Senior Assistant, Vaccine section.	150—10—250	125—15/2—200 ..	120—12½/2—145—15/2—190.
	Junior Assistants, Vaccine section.	80—5—150	70—7½/2—115—10/2—125	70—7/2—119.
	Sample-takers	50—5—100	45—8/2—85 ..	Same as in column (4).
	X-Ray Assistant and Electrical treatment Assistant, X-Ray Institute, Madras.	60—4—80	55—5/2—70	Same as in column (4).
	X-Ray Assistant in the Head-quarters Hospital, Vizagapatam.	35—60	30—3/2—45—2/2—55	Same as in column (4).
	Photographer, X-Ray Institute, Madras.	60—4—80	55—5/2—70	Same as in column (4).
	Pharmacist, General Hospital, Madras.	....	100—5/2—150	100—4/2—120—5/2—145.
	Assistant photographer, X-Ray Institute, Madras.	40—65	30—3/2—42—2/2—50 *	Same as in column (4).
	Dark-room Assistant and photographer in the Rayapuram Hospital.	40—65	30—3/2—42—2/2—50 *	Same as in column (4).

X-Ray Assistant photographer, Headquarters Hospitals, Madura and Vizagapatam.	35—60	30—3/2—42—2/2—50	Same as in column (4).
Dark-room Assistant, Headquarter Hospital, Ootacamund.			
Photographer, King Institute, Guindy.	75—5—100	55—5/2—70	
Radium Assistants	....	100—10/2—200	100—8/2—140—10/2—190.
Theatre Assistants	35—1/2—40 (City); 30—1/2—35 Mufussal.	28—1/2—32 *	Same as in column (4).
Nursing orderlies (fully qualified).	25—1/2—30; 20—1/2—25 (City); 20—1/2—25; 15—1/2—20 Mufassal.	19—1/2—24;* 15—1/2—19 *	
Nursing orderlies (unqualified).	15—20; 12—18	12—17	
Technicians	40—40—1½—55—1—65; 35—35—1½—50—1—60.	30—3/2—57 *	
Laboratory attendant, King Institute, Guindy.	35—60	28—3/2—37—4/2—45	
Laboratory attendants, first grade.	30—2—50		
Laboratory attendants, second grade, in Medical Colleges and Schools and King Institute, Guindy.	23—23—23—1—35; 20—1—35; 20—1—34; 20—1—30.	19—2/2—25—1/2—30 *	
Overseer, King Institute at Guindy.	100—5—150	85—8/2—125	85—7/2—120.
Electrical Supervisor and Mechanic, General Hospital, Madras.	....	100—10/2—110—15/2—200	100—10/2—130—15/2—190.
Assistant Overseers	35—35—1½—50—1—60	30—3/2—45—2/2—55	Same as in column (4).
Storekeeper	50—5—100	45—8/2—85	
Laboratory Assistants ..	80—5—150—10—250	70—10/2—170—15/2—200	70—9/2—115—10/2—165—12½/2—190.
Mechanic, King Institute ..	120—5—150	100—5/2—105—10/2—125	100—5/2—110—10/2—120.
Gymnastic instructors ..	50; 35—60; 25—1—50; 25	45; 30—3/2—45—2/2—55; 23—2/2—45; 23.	Same as in column (4).
Artists	85—4—125; 40—65	75—5/2—100; 30—3/2—45—2/2—55. *	
Draughtsmen	65—4—85; 40—65	55—5/2—70 *; 30—3/2—45—2/2—55. *	
Mechanics and Assistant Mechanics.	125—5—150; 60—3—75; 35—1—45; 25—1—30; 45—2—65.	100—5/2—105—10/2—125 .. .. 55—5/2—70; 32—2/2—40; 24—2/2—28; 40—4/2—60.	100—5/2—110—10/2—120. Same as in column (4).

* Men in the city will draw Presidency Allowance.

II. NON-GAZETTED OFFICERS—cont.

Major Head of Account. (1)	Designation. (2)	Old scale of pay. (3)	Scale of pay as revised in 1933. (4)	Scale of pay as revised in 1938. (5)
	(a) PARTICULAR TO DEPARTMENTS—cont.	RS.	RS.	RS.
38. Medical and 39. Public Health —cont.	Chargeman	100—5—150	85—8/2—125	85—7/2—120.
	Electricians	70—2½—100 ; 60 ; 40	60—4/2—80—5/2—85 ; 55 ; 35	Same as in column (4).
	Electrician mechanics in mufassal hospitals.	30—1—40 ; 20—35	28—2/2—38 ; 19—2/2—25—1/2—30	Same as in column (4).
	Engine-drivers	45—2—65 ; 35—2—55 ; 35—1—45	40—4/2—60 ; 30—4/2—50 ; 32—2/2—40.	Same as in column (4).
	Sergeant, General Hospital	75	70	Same as in column (4).
	Laundry Supervisor	40—65	30—3/2—42—2/2—50 †	Same as in column (4).
	Work mistress	60—4—80—5—90	55—5/2—75	Same as in column (4).
	Weaving masters	40—2—50 ; 25—35	37—2/2—39—3/2—45 ; 24—2/2—32	Same as in column (4).
	Head Overseer	100—5—150	85—8/2—125	85—7/2—120.
	Deputy Overseer	80—4—100	75—5/2—85	Same as in column (4).
	Pharmacist, Medical College, Vizagapatam.	50—5—100	50—8/2—90	Same as in column (4).
	Lady Social Worker	....	55—5/2—110	55—5/2—85—4/2—105.
	Weighmen	20—25 ; 15—20	17—1/2—22 † ; 12—17 (scale for peons).	Same as in column (4).
	Indian Medical School staff.			
	Lecturers	120—10—250	100—10/2—160—15/2—220	100—8/2—140—12½/2—190—15/2—205.
	Assistant Lecturers	65—5—150	60—7½/2—90—10/2—130	60—7½/2—105—10/2—125.
	Demonstrators	50	45	Same as in column (4).
	Physical Director	....	70—10/2—130	70—9/2—115—10/2—125.
	Herbarium Superintendent	85—5—120	75—7½/2—105	Same as in column (4).
	Nurses	75—2½—125 ; 35	65—5/2—120 ; 32	Same as in column (4).
	Head attendant	23, 23, 23—1—35	19—2/2—25—1/2—30 †	Same as in column (4).
	Compounder	30—1/2—35—5/5—40	28—1/2—40 †	Same as in column (4).
	Pharmacy Supervisors	25	24	

Compounding attenders ..	20—1—30	19—2/2—23—1/2—28	Same as in column No. (4).
Compounder, King Institute, Guindy.	30—½—35—5/5—40—50	28—1/2—40	Same as in column No. (4).
Municipal Health Officers (Second class).	100—10—200—10—300	85—15/2—190—20/2—250	85—12½/2—135—15/2—195—17½/2—230.
Assistant District Health Officers.	100—10—200—10—300	85—15/2—190—20/2—250	85—12½/2—135—15/2—195—17½/2—230.
Health Inspectors	125—5—140; 60—3—120	55—5/2—110	55—5/2—85—4/2—105.
Superintendent, Experimental Filters, Guindy.	125—5—150—10—200	100—15/2—175	100—12½/2—150—15/2—165.
Sanitary Investigators and Supervisors.	80—7½—125—130—10—250	70—10/2—110—15/2—200	70—10/2—130—15/2—190.
Manager, Office of the Sanitary Engineer.	180—10—240	150—15/2—180—20/2—200	140—15/2—170—20/2—190.
Boring Mechanic	40—2½—60	35—5/2—55	Same as in column (4).
Mechanic and Filter operator..	70; 45	60; 40	Same as in column (4).
Town-Planning Assistant ..	150—10—250	125—15/2—200	120—12½/2—145—15/2—190.
Draughtsmen	80—5—140; 50—3—80	90—10/2—120; 50—4/2—90	90—8/2—114; same as in column (4).
Assistant to Government Analyst.	100—10—200	85—15/2—175	85—12½/2—135—15/2—165.
Vaccinators	23—1—30; 15—1—23; 50—1½—65; 40—1—50.	22—2/2—24—1/2—28; 15—2/2—19—1/2—22; 45—3/2—60; 35—2/2—45.	Same as in column (4).
Draughtsmen, Sanitary Engineering.	150—10—200; 110—6—140; 60—4—100; 50—3—80.	120—10/2—150; 90—10/2—120; 50—4/2—90.	115—9/2—142; 90—8/2—114.
Artist	50—2—80	45—3/2—60—5/2—70	Same as in column (4).
Tracers	33, 33, 33—1—50; 30, 30, 30—1—50; 33—1—45.	28—2/2—42—1/2—45 †	Same as in column (4).
Storekeepers, linenkeepers, linen clerks, X-Ray and laboratory attendants in the Presidency hospitals and laboratory supervisor and attendant in Chemical Examiner's Office.	23—23—23—1—35	19—2/2—25—1/2—30 *plus* Presidency Allowance.	Same as in column (4).
Laboratory Assistant and temporary demonstrator in Medical schools.	60	55	Same as in column (4).
Temporary nursing orderlies in Presidency hospitals.	20	15 *plus* Presidency Allowance	Same as in column (4).

† Men in the City will get Presidency Allowance.

II. NON-GAZETTED OFFICERS—*cont.*

Major Head of Account. (1)	Designation. (2)	Old scale of pay. (3)	Scale of pay as revised in 1933. (4)	Scale of pay as revised in 1938. (5)
	(*a*) PARTICULAR TO DEPARTMENTS—*cont.*	RS.	RS.	RS.
38. Medical and 39. Public Health—*cont.*	Nurse in mufassal hospitals and dispensaries and house-keepers in Mental hospitals.	40	35	Same as in column (4).
	Pharmacist in mufassal hospitals and dispensaries.	50—5—100	50—8/2—90	
	X-Ray attendants in mufassal hospitals and dispensaries.	20—1—35	19—2/2—25—1/2—30	
	Attendants in mufassal hospitals and dispensaries.	12—18	12—17	
	Attendants in the Indian Medical school.	20—20—20—1—30	19—2/2—23—1/2—28 ..	
	Clerk-compounder attached to Leprosy Relief Campaign.	33	28 *plus* Presidency Allowance	
	Health visitors in the Women and Children Hospital, Madras.	75—2½—125	65—5/2—120	65—5/2—95—4/2—115.
	Male nurses in mufassal hospitals and dispensaries.	15—2—25	15—3/2—24	Same as in column (4).
	House-keeper in Medical Colleges.	25	23	
	Temporary work mistress in Mental hospitals.	35	32	
	Attendants in Mental hospitals.	25—1/2—30	19—1/2—24 *plus* Presidency Allowance for attendants in the City.	
		20—1/2—25 ; 15—1/2—20	15—1/2—19 *plus* Presidency Allowance for attendants in the City.	
	Attendants in Mental hospitals (temporary).	20 ; 15	15 *plus* Presidency Allowance for attendants in the City.	
	Linen attendants in Government General, Ophthalmic and Victoria Caste and Gosha hospitals.	15—20 (scale of pay for peons in the City).	12—17 *plus* Presidency Allowance ..	
	Gas mechanic	35—1—45	32—2/2—40	
	[illegible]	30—1—40 ; 20—1—30	[illegible]—23—1/2—24	

	Liftmen	22½; 16	12—17 *plus* Presidency Allowance	Same as in column No. (4).
	Cleaners	28½; 16	12—17 *plus* Presidency Allowance	
	Entomological Assistant under the Malaria Officer.	35—1/2—50	30—3/2—48 *plus* Presidency Allowance	
	Care-taker	20—1/2—25	19—1/2—24	
40. Agriculture	Upper Subordinates Farm Managers, Agricultural Demonstrators.	85—5—120—10—170; 200; 225; 250	75—7½/2—105; 105—15/2—150; 155—15/2—200.	75—7½/2—105; 105—10/2—125—15/2—140; 145—15/2—190.
	Head Accountant, Office of the Principal, College of Agriculture, Coimbatore.	180—7½—270	175—10/2—205—15/2—250	165—10/2—205—12½/2—230.
	Manager, Office of the Director of Agriculture.	150—5—200—10—250	125—10/2—175—15/2—220	120—9/2—165—12½/2—190—15/2—205.
	Supervisor under the Assistant Agricultural Engineer.	100—5—175	85—7½—100—10/2—150	85—7½/2—130—10/2—140.
	Veterinary Assistants	150—5—200; 125—5—175; 60—4—120.	110—10/2—150; 55—5/2—100	105—9/2—132—10/2—142; same as in column (4).
	Sub-Assistant Surgeon	75—5—175	65—7½/2—110—10/2—170	65—7/2—100—8/2—124—9/2—160.
	Compounders	50; 30—40	28—1/2—40	
	Sanitary Inspector	50—5—100	45—8/2—85	
	Store Clerks	20—1—35	19—2/2—33	
	Assistant Farm Managers	45—3—75—4—95	Scale not revised	
	Insectory attendant	20—1—25	19—2/2—23—1/2—24	
	Artists	45—2—65—3—95	40—3/2—55—5/2—80	
	Draughtsmen tracers	30—1—50; 60—4—100	28—2/2—42—1/2—45; 50—4/2—90	
	Fieldsmen	30—1½—50	30—3/2—48	Same as in column (4).
	Draughtsman	80—5—140	50—4/2—90	
	Mechanics	(*a*) 75—5—125; (*b*) 60—4—80; (*b*) 50—5—75; (*c*) 30—3—50.	(*a*) 70—7½/2—100; (*b*) 45—5/2—50—7½/2—65; (*c*) 30—5/2—45.	
	Museum curator; Non-technical teacher.	35—35—1½—50—1—60	30—3/2—45—2/2—55	
	Laboratory Attendants	20—1—35	19—2/2—33	
	Maistris	35—1—40; 25—1—30; 20—1—25; 15—1—20.	32—2/2—36; 24—2/2—28; 19—2/2—23—1/2—24; 15—2/2—19.	
41. Veterinary	Veterinary Assistants	60—4—120; 125—5—175	55—5/2—100 110—10/2—150	 105—9/2—132—10/2—142.

II. NON-GAZETTED OFFICERS—*cont.*

Major Head of Account. (1)	Designation. (2)	Old scale of pay. (3)	Scale of pay as revised in 1933. (4)	Scale of pay as revised in 1938. (5)
	(*a*) PARTICULAR TO DEPARTMENTS—*cont.*	RS.	RS.	RS.
41. Veterinary—*cont.*	Artist and Photographer in the Veterinary College	85—4—125	75—5/2—100	
	Veterinary Compounders ..	50; 33—34—½—35—5/5—40; 30—½—35—5/5—40.	28—1/2—40 with Presidency allowance for men in the City.	Same as in column (4).
	Mechanic in the Veterinary College.	35—1—40	30—2/2—36	
	Carpenter	23—23—23—1—35	22—2/2—28—1/2—32	
42. Co-operative Credit.	Sub-Deputy Registrars of Co-operative Societies.	150—5—200; 100—5—150	125—10/2—175; 100—5/2—125 ..	120—9/2—165; 100—4/2—120.
	Auditors	80; 40	75; 35	
	Inspectors of Co-operative Societies.	80—4—100; 40—4—60—2—80 ..	75—5/2—90; 35—5/2—75	Same as in column (4).
	Manager, Office of the Registrar of Co-operative Societies.	80—4—100	75—5/2—90	
43. Industries (except Fisheries).	Superintendents of Industrial Schools at Madura, Calicut, Bellary and the Trades School at Mangalore.	180—10—250	175—10/2—195—15/2—225	165—10/2—195—15/2—210.
	Commercial Accountant ..	150—5—200	125—10/2—175	120—9/2—165.
	Lecturer, School of Technology.	150—10—250		
	Supervisors	180—10—250	150—10/2—170—15/2—200	140—12½/2—190.
	First Assistant, Kerala Soap Institute.	180—10—240		
	Supervisors, Industrial Engineering Branch.	100—5—175		
	Lecturers in the Textile Institute.	125—5—175; 100—5—150		
	Instructors in the School of Technology.	100—5—150		
	Senior Teachers in the School of Arts and Crafts.	125—5—175; 100—5—125	70—7½/2—100—10/2—150	70—7½/2—130—10/2—140.
	Chemistry Assistants in the Kerala Soap Institute.	125—145; 75—5—100—10—150 ..		
	Textile Inspector	Do. do.		
	Chemical Assistant in the Leather Trades Institute.	100—5—150		

Surveyor in the Engineering branch.	85—4—125	..	..	..	60—5/2—100	..	..	..	Same as in column (4).
Mechanics in the Engineering branch.	75—5—125 50—5—75 35—3—50	.. .. ..	.. .. ..	.. .. ..	70—7½/2—100 45—5/2—50—7½/2—65 30—5/2—45	.. .. ..	.. .. ..	.. .. ..	
Assistant Teacher, School of Arts and Crafts.	100—5—125	..	..	..	75—5/2—100	..	..	..	
Superintendent, Silk Farm ..	100	..	..	..					
Instructors in the School of Technology and Industrial Schools.	60—4—100	..	..	..	55—5/2—75	..	..	..	
Assistant Teachers in the School of Arts.	80—4—100; 60—4—80		..	..					
Mechanic in the School of Technology.	45—1½—60	..	..	..	35—5/2—55	..	..	..	
Electrician in the School of Technology.	45—1½—60	..	..	..					
Instructors in the School of Technology and Industrial Schools.	40—2½—60; 50—2½—70		..	..					
Assistant Teachers in the School of Arts.	50—2—60	..	..	..					
Preparatory Trade Schools— Headmaster	75—5—100	..	..	..	65—5/2—85 ..	..	..	..	
Assistants	35—60 ..	..	..	..	30—3/2—45—2/2—55		..	..	
Instructors	35—60 ..	..	..	..					
Silk Farm Foreman (Sericulture).	50—2—60 ..	..	..	..	40—5/2—60 ..	..	..	..	
Weaving Foreman, Textile Institute.	50—2—60	..	..	..					
Manager (Sericulture) ..	60—4—80	..	..	..	40—5/2—65 ..	..	..	..	
Drillers in the Engineering branch.	50—2½—75	..	..	..					
Designers in the Textile Institute.	60—80 60—2—70	.. ..	.. ..	.. ..					
Demonstrator in the Textile Institute.	60—4—80	..	..	..					
Boring Maistris in the Engineering branch.	30—1—40 40—1—45	.. ..	.. ..	.. ..	28—2/2—40	..	..	..	
Carpenter in the Textile Institute.	40	..	..	..					
Demonstrators (Sericulture).	40 35—1—40	.. ..	.. ..	.. ..					
Moth Tester (Sericulture) ..	40	..	..	..					

II. NON-GAZETTED OFFICERS—cont.

Major Head of Account. (1)	Designation. (2)	Old scale of pay. (3)	Scale of pay as revised in 1933. (4)	Scale of pay as revised in 1938. (5)
	(a) PARTICULAR TO DEPARTMENTS—cont.	RS.	RS.	RS.
43. Industries (except Fisheries)—cont.	Assistant Demonstrators in the Textile Institute.	30—1—35	28—2/2—34	Same as in column (4).
	Stencil cutter in the Textile Institute.	35—35—1½—50—1—60	28—2/2—42—1/2—45	Same as in column (4).
	Mulberry Cultivator; Rearer (Sericulture).	25; 20	23; 19	Same as in column (4).
	Assistant drillers in the Engineering branch.	35—1½—50	28—2/2—42—1/2—45	Same as in column (4).
	Draughtsmen (Engineering and Textile branches).	40—65 35—60	28—2/2—42—1/2—45	Same as in column (4).
	Tracers in the Engineering branch.	33—50	28—2/2—42—1/2—45	Same as in column (4).
	Demonstrators in the Textile Institute.	40—2—50	28—2/2—42—1/2—45	Same as in column (4).
	Moth testers (Sericulture)	40—1—50	28—2/2—42—1/2—45	Same as in column (4).
	Rearer (Sericulture)	40—1—50	28—2/2—42—1/2—45	Same as in column (4).
	Instructors in the School of Arts and Crafts.	40—2—50 30—1—40	28—2/2—42—1/2—45	Same as in column (4).
	Storekeeper in the Government School of Technology.	40—1—45	28—2/2—42—1/2—45	Same as in column (4).
	Kerala Soap Institute, Calicut—			
	Mechanic and Driver	40—2—50	30—5/2—45	Same as in column (4).
	Maistri	23—1—28	19—2/2—23—1/2—24	Same as in column (4).
	Carpenter, Blacksmith	27—1—32	22—2/2—28	Same as in column (4).
Cinchona	Head Overseer	80—4—120	70—5/2—85—7½/2—100	Same as in column (4).
	Overseer	60—4—80	55—5/2—70	Same as in column (4).
	Factory Overseer	150—5—250	125—10/2—175—15/2—220	120—9/2—165—12½/2—190—15/2—205.
	Storekeeper and Fieldman	35—35—1½—50—1—60	30—3/2—45—2/2—55	Same as in column (4).
	Engine driver	75—75—5—100	70—5/2—90	Same as in column (4).
	Fitter	56	50	Same as in column (4).
	Foreman	33	28	Same as in column (4).
	Head packer	27	25	Same as in column (4).
	Packers	15	[illegible]	Same as in column (4).

	Compounder	30—50	28—1/2—40	Same as in column (4).
	Lorry driver	50	40—2/2—50	
	Cleaner Maistri	31, 20, 19	30, 20, 18	
43. Industries—Fisheries.	Inspectors and Research Assistants.	70—5—120 (E.B.)—10—250	65—10/2—155—15/2—200	65—9/2—110—10/2—160—15/2—190.
	Personal Assistant to the Director of Cinchona.	....	100—10/2—140—15/2—200	100—7½/2—115—10/2—145—15/2—190.
	Laboratory Assistants	65—4—125	60—5/2—100	
	Assistant Inspectors, Chank Fisheries.	40—3—70	30—5/2—65	
	Supervisor, Chank Fishery	50—2—80	35—5/2—70	
	Survey Assistant, Chank Fishery.	50—2½—100		
	Sub-Inspectors	80, 70, 60, 50, 40, 35, 35—60	30—5/2—65	
	Sub-Assistant Inspectors	30—1—45	28—2/2—40	
	Overseers	35—1—60	30—3/2—45—2/2—55	
	Mechanic	35—3—65—5—80	30—5/2—65	
	Fieldmen	23—23—23—1—35	19—2/2—33 *plus* Presidency Allowance	
		20—1—35	19—2/2—33	
	Keepers	23—23—23—1—35	19—2/2—33 *plus* Presidency Allowance	Same as in column (4).
	Laboratory attendant	20—1—35	19—2/2—33	
	Petty yard officers	20—1/2—25	19—1/2—24	
	Secondary Grade Teachers, Headmasters and Assistant Teachers.	35—60	30—3/2—45—2/2—55	
	Higher Elementary Teachers and Assistant Teachers.	25—1—50	23—2/2—45	
	Lower Elementary Grade Teachers.	20—1—30	20—2/2—24—1/2—28	
	Headmasters	25—1—50	23—2/2—45	
	Assistants	35—60	30—3/2—45—2/2—55	
		25—1—50	23—2/2—45	
		25	23	
		20—1—30	20—2/2—24—1/2—28	

II. NON-GAZETTED OFFICERS—*cont.*

Major Head of Account. (1)	Designation. (2)	Old scale of pay. (3)	Scale of pay as revised in 1933. (4)	Scale of pay as revised in 1938. (5)
	(*a*) PARTICULAR TO DEPARTMENTS—*cont.*	RS.	RS.	RS.
43. Industries—Fisheries—*cont.*	Coxswains	28—2—40	26—3/2—38	Same as in column (4).
	Drawing and Drill Master and Carpentry Instructor.	....	23—2/2—45	
	Drawing master	35—60	30—3/2—45—2/2—55	
	Tindals	90 ; 40 ; 30	80 ; 35 ; 25	
	Instructors	25—1—35	23—2/2—33	
	Drivers	65—2—75 ; 52 ; 40	65 ; 50 ; 35	
	Kanarese Interpreter	35	30	
47. Miscellaneous Departments.	Labour Department—			
	Manager, Criminal Tribes Settlement, Sitanagram.	225	200	190.
	Manager, Criminal Tribes Settlements, Sidhapuram and Konnur.	175	150	140.
	Deputy Surveyor	45—2½—60	36—3/2—45—2/2—55 with Presidency Allowance for men in Madras.	Same as in column (4).
	District Labour Officers	150—5—200	125—10/2—175	120—9/2—165.
	Special Inspectors*	35—35—1½—50—1—60	30—3/2—45—2/2—55	Same as in column (4).
	Head clerk, District Labour Office, Tanjore.	90	75	
	Special Overseers	50—2—60	50—4/2—58	
	Supervisors	40—40—2—60—1—70	35—3/2—50—2/2—60	
	Scout Master	35—35—1½—50—1—60	30—3/2—45—2/2—55	
	Tailoring Instructor, Warden and Weaving Maistri.	35—1½—50	30—3/2—45	

	Teachers and Mistresses—			
	Lower Elementary Grade	(M) 20—1—30 .. .. .. (W) 22½—1½—45	20—2/2—24—1/2—28	Same as in column (4).
	Higher Elementary Grade	(M) 25—1—50 .. .. .. (W) 27½—1½—50	23—2/2—45	Same as in column (4).
	Secondary Grade ..	(M) 35—35—1½—50—160 .. .. (W) 45—3—90 ; 100	30—3/2—45—2/2—55	Same as in column (4).
	Carpentry Instructor ..	45—2½—55	35—4/2—55	Same as in column (4).
	Midwives	30—2—70	30—3/2—45—2/2—55	Same as in column (4).
	Compounders	30—1/2—35—5/5—40	28—1/2—40..	Same as in column (4).
	Drill and Drawing Master ..	25—1—30	23—2/2—27—1/2—28	Same as in column (4).
	Assistant Secretary to the Commissioner for Government Examinations.	200—10—250	175—15/2—220	165—12½/2—190—15/2—205.
50. Civil Works ..	Boiler Department—			
	Foreman Fitters	115—5—145	100—7½/2—115—10/2—125	100—5/2—110—10/2—120.
	General Foreman, Public Works Workshops, Madras.	350—10—450	300—20/2—400	275—17½/2—310—20/2—370.
	Foreman Superintendent, Dowlaishwaram Workshops.	250—20—350	200—20/2—300	190—15/2—205—17½/2—275.
	Supervisors	80—7½— 125 (E.B.)—130—10—250 .. Recruits with Engineer qualifications start on Rs. 125.	70—10/2—110—15/2—200 .. .. Recruits with Engineer qualifications to start on Rs. 100.	70—10/2—130—15/2—190. Recruits with Engineer qualifications to start on Rs. 100.
	Overseers and Sub-Overseers.	50—2½—100	50—4/2—90	Same as in column (4).
	Head Draughtsmen in the Chief Engineer's office.	250—10—300	175—10/2—195—15/2—210	165—10/2—195.
	Draughtsmen	(*a*) 250—10—300; (*b*) 150—10—200; (*c*) 110—6—140; (*d*) 60—4—100.	(*a*) 150—15/2—210; (*b*) 120—10/2—150; (*c*) 90—10/2—120; (*d*) 50—4/2—90.	(*a*) 140—15/2—200 ; (*b*) 115—9/2—142 ; (*c*) 90—8/2—114 ; (*d*) same as in column (4).
	Tracers	30—1—50 (Mufassal) .. .. 33—33—33—1—50 (City)	28—2/2—42—1/2—45 *plus* a Presidency Allowance of Rs. 2-8-0 for men in Madras City.	Same as in column (4).
	Foreman Superintendent, Bezwada Workshops.	200—20—300	175—25/2—250	165—20/2—205—25/2—230.

II. NON-GAZETTED OFFICERS—*cont.*

Major Head of Account. (1)	Designation. (2)	Old scale of pay. (3)	Scale of pay as revised in 1933. (4)	Scale of pay as revised in 1938. (5)
	(*a*) PARTICULAR TO DEPARTMENTS—*cont.*	RS.	RS.	RS.
50. Civil Works—*cont.*	Foreman, Public Works Workshops, Madras.	150—10—250	125—15/2—200	120—12½/2—145—15/2—190.
	Dam Superintendent, Periyar.	200—5—250	175—7½/2—190—10/2—220	165—8/2—205.
	Assistant Dam Superintendent.	150—10—200	125—10/2—175	120—9/2—165.
	Sluice Superintendent, Bezwada.	85—5—125	75—5/2—90—10/2—100	Same as in column (4).
	Boat Superintendent, Bezwada.	50—2½—100	50—4/2—90	
	Boat Superintendent, Dowlaishwaram.	60—4—80	55—5/2—70	
	Lock and Wharf Superintendents.	25—1—40 and 20—1—30	20—2/2—30—1/2—35 with Presidency allowance for men in Madras City.	
	Anicut Superintendents	40—2—60 ; 21	35—4/2—55 ; 20	
	Temporary Supervisors—			
	1. With Engineer qualifications.	170, 160, 150, 135, 125	90—10/3—110—15/3—140	90—9/3—108—12½/3—133.
	2. Others	125, 110, 100, 90, 80	60—10/3—100	Same as in column (4).
	Estimator in Consulting Architect's office.	110—6—140	90—10/2—120	90—8/2—114.
	Blue Print Operators	33—50 30—1—45 30 20	20—2/2—30—1/2—35 *plus* a Presidency Allowance of Rs. 2-8-0 for men in Madras City.	Same as in column (4).
	Stock Verifier	100—5—150—10—200	85—10/2—145—15/2—175	85—8/2—117—12/2—165.
	Chief Storekeeper, Pykara System.	....	130—20/2—250	125—17½/2—230.
	Chief Storekeeper, Mettur System.	....	100—10/2—150	100—8/2—140.

	Telephone gumastas	20—1/2—25 ..	19—1/2—24 ..	Same as in column (4).
		25—1/2—35 ..	23—2/2—33 ..	
	Overseer, Humpi Ruins ..	65—5—140 ..	50—4/2—90 ..	
	Government Horticulturist ..	75—5—125 ..	65—5/2—70—7½/2—100 ..	
	Mechanical Foreman ..	110 ..	90 ..	
	Irrigation conservancy subordinates.	20—1/2—25 ..	19—1/2—24 ..	
	Forwarding Officer	35 ..	30 ..	
	Lorry drivers ..	40—60 ..	40—2/2—50 ..	
		55 ..		
	Maistris	50—2½—100 ..		
		35—1—55 ..	50—4/2—90 ..	
		30—1—50 ..	30—2/2—50 ..	
		30—1—45 ..	28—2/2—40 ..	
		30—1½—45 ..		
	Storekeepers ..	200—10/2—250 ..	150—5/2—155—7½/2—200 ..	140—5/2—145—7½/2—190.
		00—2½—125 ..	70—3/2—85—5/2—100 ..	Same as in column (4).
		80—2—100—5—125 ..		
		65—3—78 ..	50—5/2—70 ..	
	Ledger Verifier	65—4—85 ..	55—5/2—70 *plus* Presidency Allowance ..	
	Conservancy Sergeant ..	60—2—80 ..	55—3/2—70	
	Canal clerks	20—1—30 ..	19—2/2—23—1/2—28 ..	
	Navigation Superintendent ..	50—2½—100 ..	50—4/2—90 ..	
	Quarry Superintendent ..	20—1—30 ..	19—2/2—23—1/2—28 ..	
	Gatekeepers	20—1—25; 12—18 ..	19—½—24; 12—17 ..	
54. Famine	Charge Officer	150—200 or less according to the permanent or officiating pay of officer deputed by the Collector.	125 to 175 or less according to the permanent or officiating pay of officer deputed by the Collector.	Rs. 120 to 165 or less according to the permanent or officiating pay of officer deputed by the Collector.
	Work Agent for relief works ..	50 to 100, or 80 to 150 ..	50 to 90, or 70 to 125 ..	50 to 90, or 70 to 120.

II. NON-GAZETTED OFFICERS—*cont.*

Major Head of Account. (1)	Designation. (2)	Old scale of pay. (3)	Scale of pay as revised in 1933. (4)	Scale of pay as revised in 1938. (5)
	(*a*) PARTICULAR TO DEPARTMENTS—*cont.*	RS.	RS.	RS.
56. Stationery and Printing.	The Staff in the General Branch—Computers—			
	Head computers	60—2—80	55—3/2—70	Same as in column (4).
	Computers	40—2—60	35—4/2—55	Same as in column (4).
	Time-keepers	40—2—50 ; 30—2—40	35—4/2—43—2/2—45 ; 28—3/2—37 ..	Same as in column (4).
	Warehousemen	30—2—50 ; 15—1—30	28—4/2—36—3/2—45 ; 15—2/2—25—1/2—28.	Same as in column (4).
	Head despatcher	80—5—120	70—7½/2—100	Same as in column (4).
	Despatchers	30—2—50 ; 15—1—30	28—4/2—36—3/2—45 ; 15—2/2—25—1/2—28.	Same as in column (4).
	Staff for Supervision—Foremen	100—5—150 ; 60—4—100 ; 60—4—80 ; 30—2—60.	85—7½/2—115—10/2—125. 55—5/2—70—7½/2—85 ; 50—4/2—62 ; 28—4/2—40—3/2—55.	85—7/2—120. Same as in column (4).
	Assistant foremen	40—2—50 ; 30—2—40 ; 15—1—30 ..	35—4/2—43—2/2—45 ; 28—3/2—37 ; 15—2/2—25—1/2—28.	Same as in column (4).
	Overseer	150—5—200	125—10/2—175	120—9/2—165.
	Indian warders	25—1—30	24—2/2—26—1/2—28	Same as in column (4).
	The Mechanical Branch—Mechanics and Assistant electricians.	30—2—60 ; 15—1—30	28—4/2—40—3/2—55 ; 15—2/2—25—1/2—28.	Same as in column (4).
	Head Electrician	130—10—250 *plus* Madras House Allowance.	*For degree holders.* 100—10/2—110—15/2—200 *plus* Madras House Allowance. *For diploma holders.* 70—10/2—110—15/2—200 *plus* Madras House Allowance.	*For degree holders.* 100—10/2—130—15/2—190, *plus* Madras House Allowance. *For diploma holders.* 70—10/2—130—15/2—190, *plus* Madras House Allowance.
	Stereo and electro typers ..	30—2—50 ; 15—1—30	28—4/2—36—3/2—45 ; 15—2/2—25—1/2—28.	
	Punch cutters	30—2—50 ; 15—1—30	28—4/2—36—3/2—45 ; 15—2/2—25—1/2—28.	Same as in column (4).
	Engraver and Dressers ..	30—2—50 ; 15—1—30	28—4/2—36—3/2—45 ; 15—2/2—25—1/2—28.	Same as in column (4).
	Mono-type caster attendants ..	25—1½—40 ; 20—1½—35	23—3/2—35—2/2—37 ; 19—3/2—31—2/2—33.	Same as in column (4).
	Type-casters	15—1—30	15—2/2—25—1/2—28	Same as in column (4).
	Finishers	15—1—30	15—2/2—25—1/2—28	Same as in column (4).
	Roller-casters	15—1—30	15—2/2—25—1/2—28	Same as in column (4).
	Rubberstamp makers ..	30—2—50	28—4/2—36—3/2—45	Same as in column (4).

The Operatives—			
Pressmen	20—1—30	19—2/2—27—1/2—28	Same as in column (4).
Machine-minders	30—2—40 ; 20—1—30	28—3/2—37 ; 19—2/2—27—1/2—28 ..	Same as in column (4).
Compositors	30—2—50 ; 20—1—30 ; 15—1—25 ..	28—4/2—36—3/2—45 ; 19—2/2—27—1/2—28 ; 15—2/2—23—1/2—24.	Same as in column (4).
Binders	40—2—50 ; 30—2—40 ; 20—2—30 ; 15—1—20.	35—4/2—43—2/2—45 ; 28—3/2—37; 19—3/2—28 ; 15—2/2—17—1/2—19.	Same as in column (4).
Form Carriers	15—1—20	15—2/2—17—1/2—19	Same as in column (4).
Readers and copyholders—			
Head Reader	150—5—200	125—10/2—175	120—9/2—165.
Readers	100—5—150	85—7½/2—115—10/2—125	85—7/2—120.
	60—4—100 ; 30—2—60	55—5/2—70—7½/2—85 ; 28—4/2—40—3/2—55.	Same as in column (4).
Copyholders	20—2—30 ; 15—1—20	19—3/2—28 ; 15—2/2—17—1/2—19 ..	Same as in column (4).
Counters	23, 23, 23—1—35 ; 15—20	19—2/2—25—1/2—30 * ; 12—17* ..	Same as in column (4).

(*b*) Clerical and Menial Staff common to Departments.

(*i*) *Managers, Superintendents, Accountants, Clerks, Typists and the like.*

Pay as shown in the Detailed Budget Estimates. (1)	Detailed old scale. (2)	Scale as revised in 1933. (3)	Scale as revised in 1938. (4)
RS.	RS.	RS.	RS.
(300—350) ..	300—10—350 ..	250—15/2—280—20/2—300.	230—15/2—260—20/2—280.
(200—250) ..	200—10—250 ..	175—15/2—220 ..	165—12½/2—190—15/2—205.
(180—240) ..	180—10—240 ..	150—15/2—180—20/2—200.	140—15/2—170—20/2—190.
(150—200) ..	150—5—200 ..	125—10/2—175 ..	120—9/2—165.
(125—175) ..	125—5—175 ..	100—10/2—150 ..	100—8/2—140.
(125—150) ..	125—5—150 ..	100—7½/2—115—10/2-125.	100—5/2—110—10/2—120.
(100—150) ..	100—10—150 ..	100—7½/2—115—10/2-125.	100—5/2—110—10/2—120.
(85—125) ..	85—4—125 ..	70—5/2—85—7½/2—100.†	Same as in column (3).
(65—125) ..	65—4—125 ..	55—5/2—70—7½/2—100 ..	Same as in column (3).
(80—120) ..	80—4—120 ..	70—5/2—85—7½/2—100 ..	Same as in column (3).
(80—100) ..	80—4—100 ..	70—5/2—85	Same as in column (3).
(65—85) ..	65—4—85 ..	55—5/2—70 *	Same as in column (3).

Pay as shown in the Detailed Budget Estimates. (1)	Detailed old scale. (2)	Scale as revised in 1933. (3)	Scale as revised in 1938. (4)
RS.	RS.	RS.	RS.
(60—80) ..	60—4—80	55—5/2—70	Same as in column (3).
(40—80) ..	40, 40—2½—65—3/2—80 ..	37—3/2—70	Same as in column (3).
(50—70) ..	50—2—70	40—3/2—55—2/2—65 ..	Same as in column (3).
(40—65) ..	40, 40—1½—55—1—65 ..	30—3/2—45—2/2—55.* ..	Same as in column (3).
(35—60) ..	35, 35—1½—50—1—60 ..	30—3/2—45—2/2—55 ..	Same as in column (3).
(35—50) ..	35—1½—50	30—3/2—45	Same as in column (3).
(35—50) ..	35—1—50	28—2/2—50	Same as in column (3).
(25—50) ..	25—1—50	23—2/2—45	Same as in column (3).
(25—40) ..	25—1—40	25—2/2—29—1/2—33 ; 19—2/2—23—1/2—28.	Same as in column (3).
(30—35) ..	30—1—35	28—2/2—32—1/2—33. ..	Same as in column (3).
(23—35) ..	23, 23, 23—1—35 ..	19—2/2—25—1/2—30.*	Same as in column (3).
(20—35) ..	20—1—35	Do.	Same as in column (3).
(20—30) ..	20—1—30	20—2/2—24—1/2—28 ..	Same as in column (3).

* With Presidency Allowance.

† With Madras House Allowance.

(*b*) Clerical and Menial Staff common to Departments—*cont.*

(*ii*) *Attenders, Daffadars, Chobdars, Peons and the like.*

Pay as shown in the Detailed Budget Estimates. (1)	Detailed old scale. (2)	Scale of pay as revised in 1933. (3)	Scale of pay as revised in 1938. (4)
RS.	RS.	RS.	RS.
(23—35) ..	23, 23, 23—1—35 ..	19—2/2—25—1/2—30 * ..	Same as in column (3).
(20—35) ..	20—1—35 ..	Do. ..	
(20—25) ..	20—1 Biennial—25	17—1/2—22 * ..	
(18—23) ..	18—1 Biennial—23		
(15—20) ..	First 4 years 15.	12 * ..	
	Next 4 ,, 16.	13 * ..	
	,, 5 ,, 17.	14 * ..	
	,, 6 ,, 18.	15 * ..	
	,, 6 ,, 19.	16 * ..	
	Over 25 ,, 20.	17 * (for 5 years) ..	

Pay as shown in the Detailed Budget Estimates. (1)	Detailed old scale. (2)	Scale of pay as revised in 1933. (3)	Scale of pay as revised in 1938. (4)
RS.	RS.	RS.	RS.
(12—18) ..	First 3 years 12 ..	First 4 years 12 ..	Same as in column (3).
	Next 3 ,, 13 ..	Next 4 ,, 13 ..	
	,, 4 ,, 14 ..	,, 5 ,, 14 ..	
	,, 4 ,, 15 ..	,, 6 ,, 15 ..	
	,, 5 ,, 16 ..	,, 6 ,, 16 ..	
	,, 6 ,, 17 ..	Over 25 years (say for 5 years) 17.	
	Over 25 ,, 18		

* With Presidency Allowance.

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C—*cont.*

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GOVERNMENT OF MADRAS

FINANCE DEPARTMENT

BUDGET MEMORANDUM

1938-1939

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1938

GOVERNMENT OF MADRAS
FINANCE DEPARTMENT

BUDGET MEMORANDUM

1938-1939

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1938

DEMANDS FOR GRANTS.

PART IV

APPENDICES.

BUDGET MEMORANDUM, 1938-1939

Note.—Except where otherwise stated amounts are expressed in lakhs of rupees to two places of decimals.

PART I

SUMMARY OF THE FINANCIAL POSITION FROM 1936–1937 (ACCOUNTS) TO 1938–1939 (BUDGET).

A. STATEMENT OF THE REVENUE AND

Revenue.

Major head. (1)	Accounts, 1936–1937. (2)	Budget Estimate, 1937–1938. (3)	Revised Estimate, 1937–1938. (4)	Budget Estimate, 1938–1939. (5)
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
A. Principal Heads of Revenue.				
IV. TAXES ON INCOME OTHER THAN CORPORATION TAX ..	..	..	24·45	20·55
VII. LAND REVENUE	4,75·86	4,87·14	4,99·71	4,99·21
VIII. PROVINCIAL EXCISE	3,95·58	3,87·06	4,02·68	3,88·93
IX. STAMPS	1,95·08	1,95·33	1,89·02	1,86·01
X. FOREST	48·29	47·33	50·98	45·08
XI. REGISTRATION	30·69	30·91	33·75	37·03
XII. RECEIPTS UNDER MOTOR VEHICLES ACTS	48·54	48·71	54·66	54·66
XIII. OTHER TAXES AND DUTIES ..	1·15	2·12	3·31	3·08
C. Irrigation, Navigation, Embankment and Drainage Works.				
XVII. IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—GROSS RECEIPTS	1,64·55	1,68·21	1,44·33	1,44·58
Deduct—WORKING EXPENSES	— 41·75	— 44·35	— 42·73	— 40·12
NET RECEIPTS ..	1,22·80	1,23·86	1,01·60	1,04·46
XVIII. IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT.	93·30	97·26	82·81	83·89
E. Debt Services.				
XX. INTEREST	25·19	20·15	19·73	20·88
F. Civil Administration.				
XXI. ADMINISTRATION OF JUSTICE..	16·74	16·30	16·80	16·79
XXII. JAILS AND CONVICT SETTLEMENTS.	6·70	6·54	6·69	6·61
XXIII. POLICE	5·83	6·09	5·50	6·20
Carried over ..	14,65·75	14,68·80	14,91·69	14,73·38

OF THE EXPENDITURE ON REVENUE ACCOUNT.

Expenditure.

Major head. (1)	Accounts, 1936–1937. (2)	Budget Estimate, 1937–1938. (3)	Revised Estimate, 1937–1938. (4)	Budget Estimate, 1938–1939. (5)
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
A. Direct Demands on the Revenue.				
7. LAND REVENUE	28·15	28·39	26·85	24·72
8. PROVINCIAL EXCISE	33·15	32·58	32·79	32·63
9. STAMPS	5·38	5·32	5·18	5·18
10. FOREST	40·66	40·68	41·10	40·88
11. REGISTRATION	28·92	29·53	29·39	29·76
12. CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS	41·37	43·45	46·83	46·73
13. OTHER TAXES AND DUTIES ..	·50	·68	·66	·62
C. Revenue Account of Irrigation, Navigation, Embankment and Drainage Works.				
17. IRRIGATION—INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT	77·78	84·38	84·34	80·69
18. IRRIGATION—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES	45·75	44·78	43·34	40·05
19. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS	2·31	3·44	1·90	2·31
E. Debt Services.				
22. INTEREST ON DEBT AND OTHER OBLIGATIONS	— 25·70	— 49·11	— 48·42	— 38·60
23. APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT	27·27	7·00	6·78	8·60
F. Civil Administration.				
25. GENERAL ADMINISTRATION ..	2,79·51	2,85·28	2,83·72	2,81·67
27. ADMINISTRATION OF JUSTICE ..	94·47	97·37	93·98	95·58
28. JAILS AND CONVICT SETTLEMENTS..	23·31	24·13	24·06	23·89
29. POLICE	1,60·76	1,62·32	1,61·89	1,61·39
Carried over ..	8,63·59	8,40·22	8,34·39	8,36·10

A. STATEMENT OF THE REVENUE AND

Revenue—*cont.*

Major head. (1)	Accounts, 1936–1937. (2)	Budget Estimate, 1937–1938. (3)	Revised Estimate, 1937–1938. (4)	Budget Estimate, 1938–1939. (5)
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Brought forward ..	14,65·75	14,68·80	14,91·69	14,73·38
F. Civil Administration—*cont.*				
XXVI. EDUCATION	7·49	7·78	8·06	7·49
XXVII. MEDICAL	9·23	9·10	9·28	9·03
XXVIII. PUBLIC HEALTH	2·40	2·44	2·76	3·12
XXIX. AGRICULTURE	3·77	4·09	3·43	3·13
XXX. VETERINARY	·66	·68	·77	·82
XXXI. CO-OPERATIVE CREDIT ..	3·57	4·38	4·02	4·35
XXXII. INDUSTRIES	15·87	17·45	17·43	17·07
XXXIV. BROADCASTING	..	..	..	·03
XXXVI. MISCELLANEOUS DEPARTMENTS.	7·07	6·73	6·80	6·71
H. Civil Works and Miscellaneous Public Improvements.				
XXXIX. CIVIL WORKS	20·43	28·67	26·82	26·88
XL. RECEIPTS FROM ELECTRIC SCHEMES—GROSS RECEIPTS.	24·32	27·96	30·81	39·43
Deduct—WORKING EXPENSES ..	— 7·40	— 9·33	— 15·44	— 17·77
Net Receipts ..	16·92	18·63	15·37	21·66
J. Miscellaneous.				
XLIV. RECEIPTS IN AID OF SUPERANNUATION	2·56	2·09	2·52	2·42
XLV. STATIONERY AND PRINTING.	4·74	3·89	4·14	4·18
XLVI. MISCELLANEOUS	16·26	17·07	19·95	17·94
Grand Total—Revenue ..	15,76·72	15,91·80	16,13·04	15,98·21
EXCESS OF REVENUE OVER EXPENDITURE ON REVENUE ACCOUNT OR **Surplus**	..	·06	2·69	·12

OF THE EXPENDITURE ON REVENUE ACCOUNT—*cont.*

Expenditure—*cont.*

Major head. (1)	Accounts, 1936–1937. (2)	Budget Estimate, 1937–1938. (3)	Revised Estimate, 1937–1938. (4)	Budget Estimate, 1938–1939. (5)
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Brought forward ..	8,63·59	8,40·22	8,34 39	8,36·10
F. Civil Administration—*cont.*				
36. SCIENTIFIC DEPARTMENTS	1·05	·41	·74	·79
37. EDUCATION	2,56·33	2,58·84	2,58·71	2,61·57
38. MEDICAL	92·96	97·29	96·43	97·89
39. PUBLIC HEALTH	24·37	33·76	31·44	38·97
40. AGRICULTURE	21·97	23·80	22·69	23·05
41. VETERINARY	10·42	11·17	11·05	10·91
42. CO-OPERATIVE CREDIT	12·18	14·34	13·55	14·6)
43. INDUSTRIES	22·87	27·45	27·68	27·17
45. BROADCASTING	..	·10	·10	·74
47. MISCELLANEOUS DEPARTMENTS ..	19·71	20·92	20·19	21·56
H. Civil Works and Miscellaneous Public Improvements.				
50. CIVIL WORKS	1,24·12	1,34·46	1,33·24	1,24·59
51. INTEREST ON CAPITAL OUTLAY ON ELECTRIC SCHEMES	11·45	14·32	14·34	18·09
J. Miscellaneous.				
54. FAMINE	17·21	·04	·29	..
55. SUPERANNUATION ALLOWANCES AND PENSIONS	87·23	92·66	92·47	96·02
55-A. COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES	7·45	..	11·48	..
56. STATIONERY AND PRINTING ..	19·40	17·40	22·08	21·57
57. MISCELLANEOUS	3·74	4·56	4·48	4·47
63. EXTRAORDINARY CHARGES	..	..	15·00	..
Grand Total—Expenditure on Revenue Account	15,96·05	15,91·74	16,10·35	15,98·09
EXCESS OF EXPENDITURE ON REVENUE ACCOUNT OVER REVENUE OR **Deficit**..	19·33	..	..	..

B. STATEMENT OF RECEIPTS

Receipts.

Head of account. (1)	Accounts, 1936–1937. (2)	Budget Estimate, 1937–1938. (3)	Revised Estimate, 1937–1938. (4)	Budget Estimate, 1938–1939. (5)
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
EXCESS OF REVENUE OVER EXPENDITURE	..	·06	2·69	·12
N. Public Debt Incurred.				
I. PERMANENT DEBT	..	1,50·00	1,64·03	1,75·00
II. FLOATING DEBT	..	50·00	..	4,00·00
III. LOANS FROM THE CENTRAL GOVERNMENT	..	..	..	..
Total ..	..	2,00·00	1,64·03	5,75·00
O. Unfunded Debt.				
SPECIAL LOANS	* 2·52	..	..	..
STATE PROVIDENT FUNDS	* 3,47·85	66·79	65·65	65·07
Total ..	3,50·37	66·79	65·65	65·07
P. Deposits and Advances.				
I. DEPOSITS BEARING INTEREST—				
DEPOSITS OF DEPRECIATION RESERVE OF GOVERNMENT COMMERCIAL CONCERNS	·19	·19	·19	·19
II. DEPOSITS NOT BEARING INTEREST—				
APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT ..	27·27	7·00	6·78	8·60
FAMINE RELIEF FUND	17·82	2·24	4·57	5·84
DEPRECIATION RESERVE FUND—ELECTRICITY	..	..	4·10	4·76
SPECIAL RESERVE FUND—ELECTRICITY	..	..	1·63	1·91
DEPOSIT ACCOUNT OF THE FUND FOR IMPROVEMENT OF RURAL WATER-SUPPLY	..	..	15·00	..
DEPRECIATION RESERVE FUND—GOVERNMENT PRESSES	1·67	1·65	1·65	1·65
GENERAL POLICE FUND ..	..	·43	·50	·40
DEPOSITS OF LOCAL FUNDS—				
DISTRICT FUNDS	* 2,19·43	4,65·05	4,80·04	4,80·04
MUNICIPAL AND OTHER FUNDS.		2,95·00	2,98·00	2,99·00
Carried over ..	2,66·38	7,71·56	8,12·46	8,02·39

* Represents book adjustments based on Sir Otto Niemeyer's Report.

AND DISBURSEMENTS.

Disbursements.

Head of account. (1)	Accounts, 1936–1937. (2)	Budget Estimate, 1937–1938. (3)	Revised Estimate, 1937–1938. (4)	Budget Estimate, 1938–1939. (5)
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
EXCESS OF EXPENDITURE OVER REVENUE	19·33	..	..	..
CAPITAL ACCOUNTS NOT CHARGED TO REVENUE.				
68. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS ..	36·42	25·62	22·53	8·50
72. CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT ..	— ·16	— 1·33	— 1·33	— 1·28
79. CAPITAL OUTLAY ON ELECTRIC SCHEMES	70·40	1,18·91	1,17·18	97·38
81. CIVIL WORKS NOT CHARGED TO REVENUE	11·17	18·80	17·04	16·97
83. PAYMENTS OF COMMUTED VALUE OF PENSIONS ..	..	10·33	..	12·69
Total ..	1,17·83	1,72·33	1,55·42	1,34·26
N. Public Debt discharged.				
I. PERMANENT DEBT	..	..	..	2·50
II. FLOATING DEBT	..	50·00	..	4,00·00
III. LOANS FROM THE CENTRAL GOVERNMENT	* 7,99·02	7·00	6·78	5·61
Total ..	7,99·02	57·00	6·78	4,08·11
O. Unfunded Debt. ..				
SPECIAL LOANS	..	..	..	..
STATE PROVIDENT FUNDS	..	54·08	42·67	43·55
Total ..	..	54·08	42·67	43·55
P. Deposits and Advances.				
I. DEPOSITS BEARING INTEREST—				
DEPOSITS OF DEPRECIATION RESERVE OF GOVERNMENT COMMERCIAL CONCERNS ..	·02	·05	·11	·08
II. DEPOSITS NOT BEARING INTEREST—				
APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT (SINKING FUNDS)	..	..	..	2·46
FAMINE RELIEF FUND	60·93	3·60	5·93	5·84
DEPRECIATION RESERVE FUND—ELECTRICITY	..	..	..	4·10
SPECIAL RESERVE FUND—ELECTRICITY	..	..	..	1·63
DEPOSIT ACCOUNT OF THE FUND FOR IMPROVEMENT OF RURAL WATER SUPPLY	..	..	..	5·00
DEPRECIATION RESERVED FUND—GOVERNMENT PRESSES	·68	·60	·60	·60
GENERAL POLICE FUND	..	·40	·38	·38
DEPOSITS OF LOCAL FUNDS—				
DISTRICT FUNDS	..	4,64·05	4,90·04	4,78·04
MUNICIPAL AND OTHER FUNDS.	..	2,96·00	3,09·00	3,03·00
Carried over ..	61·63	7,64·70	8,06·06	8,01·13

* Includes book adjustment based on Sir Otto Niemeyer's Report.

Head of account. (1)	Accounts, 1936–1937. (2)	Budget Estimate, 1937–1938. (3)	Revised Estimate, 1937–1938. (4)	Budget Estimate, 1938–1939. (5)
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
P. Deposits and Advances—*cont.*				
Brought forward ..	2,66·38	7,71·56	8,12·46	8,02·39
II. DEPOSITS NOT BEARING INTEREST—*cont.*				
DEPARTMENTAL AND JUDICIAL DEPOSITS—				
CIVIL DEPOSITS	* 2,17·52	5,38·58	7,69·89	6,10·20
OTHER ACCOUNTS—				
SUBVENTIONS FROM CENTRAL ROAD FUND	17·27	..	..	..
DEPOSIT ACCOUNT OF GRANTS FOR ECONOMIC DEVELOPMENT AND IMPROVEMENT OF RURAL AREAS	·98	6·00	4·77	7·43
DEPOSIT ACCOUNT OF GRANTS MADE BY THE INDIAN RESEARCH FUND ASSOCIATION FOR ANTI-MALARIA SCHEMES ..	..	..	·20	·20
DEPOSIT ACCOUNT OF THE GRANT MADE BY THE INDIAN CENTRAL COTTON COMMITTEE.	·57	·40	·48	·18
DEPOSIT ACCOUNT OF THE GRANT MADE BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH	1·02	1·22	1·57	1·15
DEPOSIT ACCOUNT OF CONTRIBUTIONS FOR CATTLE IMPROVEMENT	·04	·60	·03	·01
DEPOSIT ACCOUNT OF GRANT FROM THE CENTRAL GOVERNMENT FOR THE DEVELOPMENT OF SERICULTURAL INDUSTRY.	·11	·11	·14	·14
DEPOSIT ACCOUNT OF GRANTS FROM THE CENTRAL GOVERNMENT FOR THE DEVELOPMENT OF HANDLOOM INDUSTRY ..	·69	·69	·69	·69
DEPOSIT ACCOUNT OF GRANT FROM THE CENTRAL GOVERNMENT FOR COTTAGE AND SMALL-SCALE WOOLLEN INDUSTRY	·14	·08	·08	·12
DEPOSIT ACCOUNT OF GRANTS FROM THE SUGAR EXCISE DUTY	..	·58	·45	·53
Carried over ..	5,04·72	13,19·82	15,90·76	14,23·04

* Represents book adjustments based on Sir Otto Niemeyer's Report.

AND DISBURSEMENTS—*cont.*

Disbursements—*cont.*

Head of account. (1)	Accounts, 1936–1937. (2)	Budget Estimate, 1937–1938. (3)	Revised Estimate, 1937–1938. (4)	Budget Estimate, 1938–1939. (5)
P. Deposits and Advances—*cont.*	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Brought forward ..	61·63	7,64·70	8,06·06	8,01·13
II. DEPOSITS NOT BEARING INTEREST —*cont.*				
DEPARTMENTAL AND JUDICIAL DEPOSITS—				
CIVIL DEPOSITS	..	5,43·15	7,86·72	6,13·80
OTHER ACCOUNTS—				
SUBVENTIONS FROM CENTRAL ROAD FUND	7·82	20·00	17·54	18·00
DEPOSIT ACCOUNT OF GRANTS FOR ECONOMIC DEVELOPMENT AND IMPROVEMENT OF RURAL AREAS	6·60	8·37	9·36	7·03
DEPOSIT ACCOUNT OF GRANTS MADE BY THE INDIAN RESEARCH FUND ASSOCIATION FOR ANTI-MALARIA SCHEMES.	..	..	..	·29
DEPOSIT ACCOUNT OF THE GRANT MADE BY THE INDIAN CENTRAL COTTON COMMITTEE	·57	·40	·39	·18
DEPOSIT ACCOUNT OF THE GRANT MADE BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH	1·46	1·22	1·14	1·12
DEPOSIT ACCOUNT OF CONTRIBUTIONS FOR CATTLE IMPROVEMENT	..	·60	·03	·01
DEPOSIT ACCOUNT OF GRANT FROM THE CENTRAL GOVERNMENT FOR THE DEVELOPMENT OF SERICULTURAL INDUSTRY	·13	·15	·16	·17
DEPOSIT ACCOUNT OF GRANTS FROM THE CENTRAL GOVERNMENT FOR THE DEVELOPMENT OF HANDLOOM INDUSTRY ..	·74	1·03	1·24	·72
DEPOSIT ACCOUNT OF GRANT FROM THE CENTRAL GOVERNMENT FOR COTTAGE AND SMALL-SCALE WOOLLEN INDUSTRY ..	..	·22	·19	·15
DEPOSIT ACCOUNT OF GRANTS FROM THE SUGAR EXCISE DUTY.	..	·58	·22	·40
Carried over ..	78·95	13,40·42	16,23·05	14,43·00

B. STATEMENT OF RECEIPTS

Receipts—*cont.*

Head of account.	Accounts, 1936–1937.	Budget Estimate, 1937–1938.	Revised Estimate, 1937–1938.	Budget Estimate, 1938–1939.
(1)	(2)	(3)	(4)	(5)
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
P. Deposits and Advances—*cont.*				
Brought forward ..	5,04·72	13,19·82	15,90·76	14,23·04
III. ADVANCES NOT BEARING INTEREST—				
ADVANCES REPAYABLE ..	..	34·42	33·20	35·44
PERMANENT ADVANCES ..	..	·05	·40	·10
ACCOUNTS WITH FOREIGN GOVERNMENTS AND INDIAN STATES	..	8·98	2·38	..
ACCOUNTS WITH THE GOVERNMENT OF BURMA	..	..	3·90	4·00
ACCOUNTS WITH THE RESERVE BANK	..	..	·70	1·15
IV. SUSPENSE—				
SUSPENSE ACCOUNTS	6·36	6·34	8·08	8·04
CHEQUES AND BILLS	..	2,41·00	2,31·00	2,31·00
DEPARTMENTAL AND SIMILAR ACCOUNTS	..	·47	·48	·38
V. MISCELLANEOUS—				
MISCELLANEOUS GOVERNMENT ACCOUNT	..	..	..	2·50
Total ..	5,11·08	16,11·08	18,70·90	17,05·65
R. Loans and Advances by the Provincial Government.				
LOANS TO MUNICIPALITIES, PORT FUNDS, CULTIVATORS, ETC.	68·90	34·54	33·31	33·21
LOANS TO GOVERNMENT SERVANTS ..	..	1·92	1·59	1·36
Total ..	68·90	36·46	34·90	34·57
S. Remittances.				
CASH REMITTANCES	..	3,26·34	3,93·00	3,89·10
REMITTANCES BY BILLS	..	63·22	75·50	75·00
Total ..	..	3,89·56	4,68·50	4,64·10
Total—Receipts ..	9,30·35	23,03·95	26,06·67	28,44·51
V. Opening Cash Balance ..	2,88·42	1,29·56	1,25·75	1,09·88
GRAND TOTAL ..	12,18·77	24,33·51	27,32·42	29,54·39

AND DISBURSEMENTS—*cont.*

Disbursements—*cont.*

Head of account. (1)	Accounts, 1936–1937. (2)	Budget Estimate, 1937–1938. (3)	Revised Estimate, 1937–1938. (4)	Budget Estimate, 1938–1939. (5)
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
P. Deposits and Advances—*cont.*				
Brought forward ..	78·95	13,40·42	16,23·05	14,43·00
III. ADVANCES NOT BEARING INTEREST—				
ADVANCES REPAYABLE	* 7·27	33·44	32·64	34·08
PERMANENT ADVANCES	* 2·11	·05	·14	·09
ACCOUNTS WITH FOREIGN GOVERNMENTS AND INDIAN STATES ..	* 2·38	8·98	..	..
ACCOUNTS WITH THE GOVERNMENT OF BURMA	..	..	4·00	4·00
ACCOUNTS WITH THE RESERVE BANK.	..	..	·95	1·15
IV. SUSPENSE—				
SUSPENSE ACCOUNTS	6·17	6·34	8·18	8·04
CHEQUES AND BILLS	..	2,38·00	2,29·00	2,31·00
DEPARTMENTAL AND SIMILAR ACCOUNTS	* ·25	·42	·38	·48
V. MISCELLANEOUS—				
MISCELLANEOUS GOVERNMENT ACCOUNT	..	..	..	..
Total ..	97·13	16,27·65	18,98·34	17,21·85
R. Loans and Advances by the Provincial Government.				
LOANS TO MUNICIPALITIES, PORT FUNDS, CULTIVATORS, ETC. ..	56·15 +* 1·34	73·49	58·47	1,17·41
LOANS TO GOVERNMENT SERVANTS.	* 2·22	2·03	1·76	·14
Total ..	59·71	75·52	60·23	1,17·55
S. Remittances.				
CASH REMITTANCES	..	3,19·84	3,84·70	3,89·00
REMITTANCES BY BILLS	..	62·47	74·40	75·50
Total ..	..	3,82·31	4,59·10	4,64·50
Total—Disbursements ..	10,93·02	23,63·89	23,22·54	23,89·82
V. Closing Cash Balance ..	1,25·75	64·62	1,09·88	64·57
GRAND TOTAL ..	12,18·77	24,33·51	27,32·42	29,54·39

* Represents book adjustments based on Sir Otto Niemeyer's Report.

PART I—*cont.*

C.—ABSTRACT STATEMENT OF DEMANDS FOR GRANTS FOR 1938-1939.

(Charged and Voted combined.)

Demand number. (1)	Service or Administration to which the demand relates. (2)	Budget estimate, 1938-1939. (3)
	A. Revenue Account.	RS. LAKHS.
I	Land Revenue	24·72
II	Provincial Excise	32·63
III	Stamps	5·18
IV	Forest	40·88
V	Registration	29·76
VI	Motor Vehicles Acts	46·73
VII	Irrigation	1,45·33
..	Debt charges .. 22. Interest on debt and other obligations	— 38·60
	23. Appropriation for reduction or avoidance of debt	8·60
VIII	Heads of Provinces, Ministers and Headquarters Staff.	35·71
IX	Legislative Bodies	7·40
X	District Administration and Miscellaneous	2,39·18
XI	Administration of Justice	95·58
XII	Jails	23·89
XIII	Police	1,61·39
XIV	Electricity	35·69
XV	Education	2,62·52
XVI	Medical	97·89
XVII	Public Health	38·97
XVIII	Agriculture	23·05
XIX	Veterinary	10·91
XX	Co-operative Credit	14·60

PART I—*cont.*

C.—ABSTRACT STATEMENT OF DEMANDS FOR GRANTS FOR 1938-1939—*cont.*

(Charged and Voted combined)—*cont.*

Demand number. (1)	Service or Administration to which the demand relates. (2)	Budget estimate, 1938–1939. (3)
	A. Revenue Account—*cont.*	LAKHS.
XXI	Industries	21·27
XXII	Fisheries	5·90
XXIII	Miscellaneous Departments	22·30
XXIV	Civil Works—Works	46·70
XXV	Civil Works—Establishment and Tools and Plant ..	44·52
XXVI	Civil Works—Grants-in-aid	56·86
XXVII	Famine	*
XXVIII	Pensions	96·02
XXIX	Stationery and Printing	21·57
XXX	Miscellaneous	4·47
	Total A. ..	**16,61·62**
	B. Capital Outlay not charged to Revenue Account.	
XXXI	Capital outlay on Irrigation Works	6·66
XXXII	Capital outlay on Industrial Development	— 1·28
XXXIII	Capital outlay on Electric Schemes	97·38
XXXIV	Capital outlay on Civil Works	13·17
XXXV	Commuted Value of Pensions	12·69
	Total B. ..	**1,28·62**
	C. Disbursement of Loans and Advances.	
XXXVI	Interest-free Advances	9·62
XXXVII	Loans and Advances bearing Interest	1,17·55
	Total C. ..	**1,27·17**
	Grand Total ..	**19,17·41**

* A token demand of Rs. 100 will be moved.

C. E. JONES,
Financial Secretary.

1st March 1938.

PART II

INTRODUCTORY

PART II.

INTRODUCTORY.

A. General review of the finances of the Province of Madras from 1920–1921 to 1936–1937.

Brief retrospect.

The financial arrangements as between the Central and Provincial Governments prescribed in the Devolution Rules issued under section 45A of the Government of India Act, 1919, came into operation from the 1st April 1921. Provision was made for a maximum annual contribution of 348 lakhs of rupees from the Madras Government to the Central Government. This contribution was paid in full during the years 1921–1922 to 1924–1925, was reduced to 221·98 lakhs in 1925–1926 and to 165·19 lakhs in 1926–1927, and was wholly abolished from 1927–1928.

The revenues assigned to the Madras Government became gradually more productive after 1921–1922, until they reached their highest point in 1929–1930. Since then they have fallen to a lower level as a result mainly of the world economic depression and the transfer of certain areas to the new Province of Orissa from the 1st April 1936.

Expenditure on revenue account also increased with the expansion of the revenue and the gradual reduction and eventual remission of the Provincial contribution, and reached its highest point in 1930–1931. The fall in the revenue from that year onwards made it necessary to cut down expenditure drastically in order to avoid deficits. The transfer of certain areas to Orissa resulted in an annual saving in expenditure from 1936–1937 which was about 22 lakhs more than the revenue formerly obtained from those areas.

Revenue and expenditure as in the Accountant-General's books.

2. The following statement shows the revenue and expenditure as in the Accountant-General's books for the various years (except for 1920-1921, the figures for which have been adjusted according to the financial arrangements in force from 1921–1922) :—

(NOTE.—In this statement, the working expenses of Irrigation and Electric Schemes for which Capital and Revenue Accounts are kept have been taken as deductions from the revenue therefrom, though they were shown as expenditure in the budgets. The expenditure figures from 1921–1922 to 1926–1927 include also the Provincial contribution mentioned in paragraph 1.)

Year.	Revenue.	Expenditure on revenue account.	Surplus (+) or Deficit (—) [column (2) — column (3)].
(1)	(2)	(3)	(4)
1920–1921 ..	16,19·71	14,79·60	+ 1,40·11
1921–1922 ..	15,79·20	16,77·92	— 98·72
1922–1923 ..	16,06·22	16,09·24	— 3·02
1923–1924 ..	16,47·85	16,11·54	+ 36·31
1924–1925 ..	16.27·59	16,57·06	— 29·47
1925–1926 ..	16,93·60	15,95·23	+ 98·37
1926–1927 ..	16,83·69	15,82·21	+ 1,01·48
1927–1928 ..	17,05·37	15,03·64	+ 2,01·73
1928–1929 ..	17,53·10	16,13·96	+ 1,39·14
1929–1930 ..	18,08·88	16,84·79	+ 1,24·09
1930–1931 ..	16,83·93	17,89·68	— 1,05·75
1931–1932 ..	16,29·88	16,24·47	+ 5·41
1932–1933 ..	16,40·24	15,63·03	+ 77·21
1933–1934 ..	15,50·28	15,44·03	+ 6·25
1934–1935 ..	15,62·60	15,51·67	+ 10·93
1935–1936 (Madras including Orissa) * ..	15,8[illegible]·25	15,83·40	+ 4·85
1935–1936 (Madras only) ..	1,57·656	15,31·03	+ 26·63
1936–1937 ..	15,58·04	15,77·37	— 19·33

* NOTE.—This phrase is used here and in similar statements to mean "the Province of Madras including the areas transferred to Orissa on the 1st April 1936."

Surpluses and deficits.

3. In the sixteen years beginning with 1921–1922, there were surpluses in eleven years and deficits in five years. The surplus in 1923–1924 was mainly due to the retrenchment measures taken in the previous two years, whilst the surpluses in the years 1925–1926 to 1929–1930 were due to the fact that expenditure, largely as a result of the reduction and remission of the Provincial contribution, did not keep pace with the expanding revenue. The budget for 1932–1933 was fixed at a time when the revenue was rapidly falling, but a sudden unforeseen recovery of excise and stamp revenues produced an unexpected surplus. The surpluses in the remaining four years were small.

The deficit in 1921–1922 was due to the non-co-operation movement, the Mappilla rebellion in Malabar, the famine n the Ceded Districts, the general trade depression and the increase in salaries. The effects of these events were felt in 1922–1923 also, but were offset to a large extent by retrenchment. The 'fituri' rising in the Vizagapatam Agency and unprecedented floods, which both reduced the revenue and increased the expenditure, contributed to the deficit of 1924–1925. The sudden contraction of revenue in 1930–1931 as a result of the economic depression caused the largest deficit which has occurred in this Province. The deficit in 1936–1937 was mainly due to a special non-recurring contribution of 17 lakhs from revenue to the Madras Famine Relief Fund for investment in Government of India securities. Since the balance to the credit of the Fund was thus raised almost to the statutory minimum of 60 lakhs, a sum of about 5 lakhs, which it would otherwise have been necessary to contribute to the Fund from revenue in 1937–1938, was made available for other expenditure in that year.

CUMULATIVE SURPLUS IN THE PERIOD 1921–1922 TO 1936–1937.

4. The Province started with a Revenue opening balance of 58·78 lakhs on the 1st April 1921. The net cumulative surplus of the sixteen years from 1921–1922 to 1936–1937 was 549·48 lakhs, out of which a sum of about 3 crores was used for paying off debts to the Government of India before the due dates in 1923–1924, 1929–1930 and 1930–1931. In this way the annual debt charges were reduced by over 30 lakhs. Nearly the whole of the remainder was utilized for productive capital expenditure, loans to local bodies, agriculturists and others, and for unproductive capital expenditure on improvements to minor irrigation works and major civil works estimated to cost over 5 lakhs each. The revenue closing balance on the 31st March 1937 was 61·86 lakhs as against 58·78 lakhs on the 1st April 1921. If the surpluses of this period had been used for fresh recurring expenditure instead of for reduction or avoidance of debt, the Madras Government would have had much greater difficulty in weathering the storm of the economic depression and their financial position when beginning the new period of provincial autonomy would have been much less satisfactory.

DETAILED REVIEW OF REVENUE AND EXPENDITURE.

5. During the general discussion on the budget for 1926–1927 some members of the Legislature expressed the view that the increased revenues which had accrued from 1921-1922 and the saving in expenditure due to the reduction of the Provincial contribution had been spent mostly on Reserved subjects. With a view to correcting this misapprehension, an explanatory section was included in the Budget Memorandum from 1927-1928 onwards reviewing the financial position from the year 1920–1921, on the basis of the accounts classification in force in the year 1927–1928. The figures for the years previous and subsequent to that year were readjusted for this specific purpose on the basis of the accounts classification in that year. Further, as the expenditure on Transferred subjects did not include all the activities of the Government for the development or advancement of the country and as certain other charges, though classified as Reserved, were really incurred for the purposes of both the Reserved and the Transferred departments, expenditure for the purpose of this review was divided into the following three classes and the expenditure on original works connected with the buildings of the departments included in each class was included in that class instead of under 'Transferred':—

Class.	Description of expenditure included.
A. Transferred departments and Development services included in Reserved.	(i) Transferred departments, viz., Excise, Registration, Education, Medical, Public Health, Agriculture, Veterinary, Co-operative Credit, Industries, Fisheries, Civil Works and other minor departments.
	(ii) Reserved—
	(*a*) Irrigation, Forest, Labour and Electric Development.
	(*b*) Expenditure in the Agency tracts on services included in item (i) above, and European education.
B. Charges common to Reserved and Transferred departments.	Interest and repayment of loans, Pensions and Stationery and Printing.
C. Reserved departments ..	Security Services, i.e., Land Revenue, General Administration, Administration of Justice, Jails, Police and other minor departments.

6. The course of the revenues of the Province from 1920–1921 to 1936–1937 was as follows :— REVENUE.

(*Note.*—The figures have been adjusted to follow the classification in force in 1927–1928.)

Year. (1)	Land Revenue. (2)	Excise. (3)	Stamps. (4)	Forest. (5)	Registration. (6)	Other heads. (7)	Total. (8)
	Heads of account.						
1920–1921 ..	6,87·04	5,45·80	1,78·10	48·68	30·61	96·86	15,87·09
1921–1922 ..	7,24·45	4,97·37	1,89·85	44·80	32·56	99·72	15,88·75
1922–1923 ..	7,28·35	5,01·31	2,19·84	47·89	35·98	1,00·67	16,34·04
1923–1924 ..	7,12·78	5,32·10	2,34·05	48·98	36·86	1,12·52	16,77·29
1924–1925 ..	7,40·20	5,02·99	2,41·51	51·19	37·90	1,03·46	16,77·25
1925–1926 ..	7,70·70	4,94·35	2,45·08	51·29	38·60	1,14·92	17,14·94
1926–1927 ..	7,54·32	5,10·14	2,52·30	54·98	40·53	1,16·81	17,29·08
1927–1928 ..	7,54·35	5,34·37	2,50·11	53·44	39·06	1,25·63	17,56·96
1928–1929 ..	7,50·31	5,58·75	2,51·17	61·54	34·12	1,41·30	17,97·19
1929–1930 ..	7,50·41	5,92·25	2 50·92	63·54	34·48	1,55·46	18,47·06
1930–1931 ..	7,16·59	5,28·37	2,34·71	51·16	30·37	1,51·85	17,13·05
1931–1932 ..	7,69·38	4,28·99	2,34·93	45·29	29·79	1,22·52	16,30·90
1932–1933 ..	7,46·84	4,31·69	2,41·58	49·68	32·47	1,21·23	16,23·49
1933–1934 ..	6,92·54	4,29·59	2,28·11	41·55	30·28	1,27·15	15,49·22
1934–1935 ..	7,16·51	4,24·55	2,17·11	44·31	31·06	1,32·27	15,65·81
1935–1936 (Madras including Orissa). ..	7,42·39	4,11·93	2,08·18	44·95	30·30	1,37·34	15,75·09
1935–1936 (Madras only). ..	7,30·52	4,00·36	2,04·45	43·53	29·79	1,35·00	15,43·65
1936–1937 ..	7,15·44	4,00·79	1,95·08	48·27	29·95	1,55·04	15,44·57

7. The figures include the portion of land revenue due to irrigation. The receipts were high in 1925–1926 and 1931–1932 owing to special receipts and the collection of arrears of previous years. General land revenue concessions on account of the economic depression were granted from 1932–1933. The decrease due to the transfer of certain areas to Orissa was about 12 lakhs. LAND REVENUE.

The fall in 1921–1922 was due to the non-co-operation movement. After fluctuating up and down, excise revenue reached its highest point in 1929–1930. Since then it has declined substantially, as consumption has fallen and illicit practices have spread on account of the economic depression. The decrease in excise revenue due to the transfer of certain areas to Orissa was about 11½ lakhs. EXCISE.

The amendment of the Court Fees and Stamp Acts and the enhancement of the price of a copy stamp paper from 2 annas to 3 annas account for the sudden rise in 1922–1923 and 1923–1924. Further in 1924–1925 the annual assignment from the Government of India on account of the unified "postage and revenue" stamps was increased from 3·50 lakhs to 8·34 lakhs. (This assignment ceased with the introduction of separate adhesive revenue stamps from 1934–1935 and the annual receipts from these stamps have so far been below the amount of the assignment.) Stamp revenues have been declining persistently owing to the economic depression and the measures taken to mitigate the indebtedness of agriculturists by the grant of Government loans and the establishment of land mortgage banks and debt conciliation boards. The decrease due to the transfer of certain areas to Orissa was about 3¾ lakhs. STAMPS.

The revenue from forests reached its highest point in 1929–1930, and has since been fluctuating. The decrease due to the transfer of certain areas to Orissa was about 1½ lakhs. FOREST.

The enhancement of fees accounts for the increase from 1922–1923 ; the cancellation of this enhancement from January 1928 and the economic depression, which reduced the value of immovable property, account for the fall in registration receipts, notwithstanding the subsequent levy from 1931–1932 of half fees from co-operative societies and from 1935–1936 of some other fees. The decrease due to the transfer of areas to Orissa was about half a lakh. REGISTRATION.

OTHER HEADS. Interest, Administration of Justice, Industries (including Cinchona and Fisheri- Civil Works and Electric Schemes contribute about half the total receipts under th- heads. The decrease due to the transfer of certain areas to Orissa was about 2¼ lakhs.

TRANSFER TO ORISSA. 8. The total decrease in revenues on account of the transfer of certain areas to Ori- was about 31 lakhs a year.

EXPENDITURE. 9. The course of expenditure during this period distributed over the three catego- mentioned in paragraph 5 was as follows :—

(*Note.*—The figures have been adjusted to follow the classification in force in 1927-1928. The fig- in column (2) for 1921–1922 to 1926-1927 exclude the Provincial contributions paid in those years.)

Year.	Total.	A. Transferred departments and Development services included in Reserved.	B. Charges common to Reserved and Transferred departments.	C. Reserved departments (security services and other minor departments).
(1)	(2)	(3)	(4)	(5)
1920–1921	11,75·85	5,09·60	92·78	5,73·47
1921–1922	13,11·54	5,86·86	93·42	6,31·26
1922–1923	12,98·83	5,62·32	1,09·36	6,27·15
1923–1924	13,21·66	5,76·64	1,20·85	6,24·17
1924–1925	13,56·95	6,07·84	1,32·16	6,16·95
1925–1926	14,22·97	6,63·33	1,49·19	6,10·45
1926–1927	14,85·21	7,05·77	1,75·65	6,03·79
1927–1928	15,82·57	7,75·82	1,88·28	6,18·47
1928–1929	16,59·58	8,50·26	1,93·93	6,15·39
1929–1930	17,26·42	9,08·12	1,87·96	6,30·34
1930–1931	18,15·07	9,88·07	1,82·48	6,44·52
1931–1932	16,26·58	8,34·78	1,38·61	6,08·19
1932–1933	15,22·50	7,56·12	1,89·79	5,76·59
1933–1934	15,48·97	7,70·69	1,95·58	5,82·70
1934–1935	15,54·34	7,67·74	1,94·07	5,92·53
1935–1936 (Madras including Orissa) ..	15,85·81	7,89·64	2,00·80	5,95·37
1935–1936 (Madras only)	15,32·59	7,61·42	1,97·91	5,73·26
1936–1937	15,77·09	7,97·57	2,00·10	5,79·42
Increase from 1920–1921 to 1930–1931 and its percentage to the expenditure of the same kind in 1920–1921.	6,39·22 (54·4 %)	4,78·47 (93·9 %)	89·70 (96·7 %)	71·05 (12·4 %)
Increase from 1920–1921 to 1935-1936 (including Orissa) and its percentage to the expenditure of the same kind in 1920–1921.	4,09·96 (31·9%)	2,80·04 (55%)	1,08·02 (116·4%)	21·90 (3·8%)

10. The highest expenditure was in the year 1930–1931. The expenditure in th- year on Transferred departments and Development services had increased by abo- 94 per cent as compared with 1920–1921, that on Charges common to all departments b- about 97 per cent and that on Security services and minor departments by about 12 p- cent.

The expenditure in 1935–1936 (including the Orissa areas), as compared wi- 1920–1921, showed an increase of about 55 per cent under Transferred departments a- Development services, about 116 per cent under Charges common to all departments a- only about 4 per cent under Security services and minor departments.

Compared with 1927–1928, the year in which the Provincial contribution w- fully remitted, the expenditure in 1935–1936 (including the Orissa areas) shows an increa- under Transferred departments and Development services and also under Char- common to all departments and a decrease under Security services and mi- departments.

It is not possible to compare the expenditure in 1936-1937 precisely with th- in 1920–1921, as there are no separate figures of expenditure in 1920–1921 in the are- transferred to Orissa on the 1st April 1936. But the expenditure in 1936–1937 (exclu- ing the Orissa areas) was higher than in 1927–1928 (including the Orissa areas) in respe- of Transferred departments and Development services and Charges common to departments and lower in respect of Security services and minor departments.

TRANSFER TO ORISSA. 11. The total decrease in expenditure as a result of the transfer of certain areas Orissa was about 53 lakhs a year.

Debt transactions from 1921–1922 to 1936–1937.

12. As from the 1st April 1921 the Provincial Governments were for the first time empowered to raise loans for provincial purposes on the security of the revenues allocated to them. The Madras Government were debited on that date with a sum of 8,75·26 lakhs, representing capital expenditure incurred by the Government of India up to the year 1920–1921 on the construction of productive and protective irrigation works and other works in the Province of Madras. The Government of India were entitled only to interest at fixed rates on this amount, whilst the Madras Government had the option of amortizing the debt. Out of this amount, 47·07 lakhs, representing expenditure on works in the areas transferred to the Province of Orissa, was debited to the Government of Orissa on the 1st April 1936. The option of amortizing the debt had not been exercised and the amount outstanding against the Madras Government on the 31st March 1937 was 8,28·19 lakhs, bearing an annual charge for interest of 28·12 lakhs.

On the 1st April 1921 the Madras Government were also debited with a further sum of 1,09·86 lakhs, representing the balance of loans given prior to that date to local authorities, cultivators and others in this province from moneys advanced by the Government of India. The recoveries from that date were credited to the Madras Government. This amount was repaid to the Government of India in twelve annual instalments ending with 1932–1933.

Between the years 1921–1922 and 1936–1937 further sums were borrowed from and repaid to the Government of India as detailed below :—

(1)	Amounts borrowed. (2)	Amounts repaid. (3)	Balance outstanding on the 31st March 1937. (4)
(1) For the Cauvery-Mettur Project ..	6,13·33	2·43	6,10·90
(2) For other objects	7,40·41	6,51·04	89·37
Total ..	13,53·74	6,53·47	7,00·27

The amounts borrowed for the Cauvery-Mettur Project were to be repaid in 70 annual instalments over the years 1936–1937 to 2005–2006 and the annual equated payment towards interest and principal was 30·36 lakhs.

The amount borrowed for other objects in each year was to be repaid in fifteen annual equated payments beginning with the next following year. A sum of ·02 lakh representing the balance of the loan taken for the Kolab bridge was transferred to the Government of Orissa on the 1st April 1936. The equated payments in respect of these loans would have been 29·19 lakhs in 1937–1938, falling by degrees to 5·09 lakhs in 1940–1941 and ceasing from the year 1948–1949.

The debt position of the Madras Government on the 31st March 1937 was accordingly as follows :—

Details.		Amount of debt.	Annual payment towards interest and principal in 1937–1938.
(1) Pre-1921 Irrigation Debt		8,28·19	28·12 (towards interest only in perpetuity).
(2) Post-1921 debts—			
(a) Cauvery-Mettur Project debt.	6,10·90	7,00·27	30·36 (towards interest and principal up to the year 2005–2006).
(b) Other debts	89·37		29·19 (towards interest and principal falling by degrees and ceasing from 1948–1949).
Total ..		15,28·46	87·67 (in 1937–1938).

The average rate of interest was 3·39 per cent on the pre-1921 debt, 4·81 per cent on the post-1921 debt and 4·04 per cent on the whole debt.

13. As stated in paragraph 4, the Revenue opening balance of the Madras Government on the 1st April 1921 was 58·78 lakhs, and the Revenue closing balance on the 31st March 1937 was 61·86 lakhs. In addition the Madras Government possessed on the 31st March 1937 a closing balance of 63·89 lakhs partly belonging to the depreciation funds of commercial undertakings and the Government Press and partly under Deposits and other heads. The total closing balance on the 31st March 1937, excluding the value of the securities held in the Madras Famine Relief Fund, was thus 1,25·75 lakhs. CLOSING BALANCE, 1936–1937

EFFECT OF TRANSFER TO ORISSA.

14. The effect on the finances of the Madras Government of the transfer of certain areas to Orissa on 1st April 1936 was as follows :—

(1) **Revenue Account.**—There was a direct saving of about 22 lakhs per annum, representing the excess of expenditure (53 lakhs) over the revenue (31 lakhs) in the transferred areas. The real saving however was greater, as Orissa assumed full pensionary liability in respect of Madras Government servants permanently transferred to that province.

(2) **Revenue balances (free).**—Nil, as no portion of the Madras balances was transferred to Orissa.

(3) **Capital and Debt Accounts.**—There was a net reduction of the Madras Government's debt amounting to 44·28 lakhs, made up of outstanding debts amounting to 47·09 lakhs transferred to Orissa as liabilities *minus* the outstanding balance amounting to 2·81 lakhs of loans granted to local bodies and others in the transferred areas, which was transferred to Orissa as an asset.

(4) **Deposit Accounts.**—An amount of ·23 lakh was transferred to Orissa out of the Central Government's grant in 1935–1936 for the economic development and improvement of rural areas earmarked for the Orissa areas. The receipts and expenditure relating to the Rice Research Station at Berhampur in the transferred areas financed by the Imperial Council of Agricultural Research were also transferred to the Government of Orissa, but only from the 1st April 1937.

(5) **Famine Relief Fund.**—Nil, as no portion of the balance in the Madras Famine Relief Fund was transferred to Orissa. The Fund, on the contrary, benefited indirectly through being no longer liable to be drawn upon to finance famine relief operations in the transferred areas.

B. General review of the Finances of the Province of Madras from 1936–1937 according to the classification of accounts from the 1st April 1937.

CHANGES IN ACCOUNTS CLASSIFICATION.

15. From the 1st April 1937 several changes have been made in the classification of receipts and disbursements which was followed in the budgets of previous years. The more important of these changes are the following :—

(1) (*a*) The portion of land revenue due to irrigation, which was formerly included under VII. Land Revenue—Ordinary Revenue, is now shown as a deduction under that head and taken to the heads XVII. Irrigation, etc., works for which Capital Accounts are kept and XVIII. Irrigation, etc., works for which no Capital Accounts are kept.

(*b*) Allowances to religious institutions paid from the land revenue collections of the villages concerned, which were formerly treated as deductions from revenue under VII. Land Revenue are now entered in the accounts as expenditure and debited to 7. Land Revenue—Assignments and Compensations.

(2) Working expenses of Irrigation and Electric Schemes for which Capital and Revenue Accounts are kept were formerly shown in the budgets on the expenditure side, but from the 1st April 1937 they are shown on the receipt side as deductions from the gross receipts under XVII. Irrigation, etc., works for which Capital Accounts are kept and XL. Receipts from Electric schemes respectively.

(3) Expenditure financed from grants from the Imperial Council of Agricultural Research and the Indian Central Cotton Committee was formerly cancelled by the transfer of an equivalent amount from the deposit account of these grants and its adjustment in reduction of expenditure. From the 1st April 1937, the amounts transferred from the deposit accounts are credited to the appropriate revenue heads. This results in increases in the figures for both revenue and expenditure, but the increases balance one another and have no net effect.

(4) The transactions relating to the Central Government's grants for the economic development and improvement of rural areas and for Co-operative training and instruction were not brought on to the Revenue Account before 1937–1938, but were finally accounted for under the deposit heads concerned. They are now accounted for in the way explained for the last preceding item.

(5) Interest on capital outlay on Irrigation and Electric schemes and commercial undertakings is now debited under the appropriate heads prescribed for the purpose, and the amounts so debited are also adjusted in reduction of expenditure under the head 22. Interest on debt and other obligations.

16. An integral part of the financial settlement between the Provinces and the Government of India on the commencement, on the 1st April 1937, of Part III of the Government of India Act, 1935, was a scheme for the decentralization of balances. For the Madras Government, this was accompanied by a consolidation of the debt owed to the Government of India on the 31st March 1937 as explained below :— DECENTRALIZATION OF BALANCES AND CONSOLIDATION OF DEBT.

Before the 1st April 1937 the Government of India held, and were liable to repay, various deposits (including interest-bearing State Provident Fund deposits, interest-free balances of municipal and other local authorities, departmental and judicial deposits, etc.) which are of an intrinsically local nature or definitely associated with Provincial functions. DECENTRALIZATION OF BALANCES.

The balances to the credit of these deposit accounts pertaining to the Province of Madras on the 31st March 1937 amounted to 7,71·75 lakhs.

The liabilities attached to these balances were transferred to the Madras Government as from the closing of accounts on the 31st March 1937. The balances themselves on that date were not handed over to the Madras Government in cash, but were adjusted in reduction of the pre-1921 debt of 8,28·19 lakhs (see paragraph 12), leaving an amount of 56·44 lakhs still outstanding on that account.

The Madras Government's debts to the Government of India, after the adjustment mentioned above, amounted to 7,56·71 lakhs made up of 56·44 lakhs of pre-1921 debt and 7,00·27 lakhs of other debt (see paragraph 12). The average rate of interest on this debt was 4·71 per cent. The Government of India consolidated the amount into a single debt repayable over a period of 45 years from 1937–1938 to 1981–1982 with interest at 4·50 per cent, which was the rate obtained by rounding the actual average rate to the next lower quarter per cent. The Madras Government will have the option of redeeming, between the 1st April 1945 and the 15th October 1946, any part not exceeding one-half of the principal of this consolidated debt outstanding on the 31st March 1945 and of redeeming, between the 1st April 1960 and the 15th September 1961, the whole or any part of the remainder of the debt. CONSOLIDATION OF DEBT.

The annual equated payment towards interest and principal in respect of this consolidated debt is 39·29 lakhs, payable in half-yearly instalments from 1937–1938 on the 15th September and the 15th March.

Under these arrangements the Madras Government have also now to make the following annual payments :—

(1) The perpetual fixed interest of about 0·17 lakh per annum on certain special irredeemable loans and endowments amounting to 2·52 lakhs.

(2) The interest on the State Provident Fund balances as on the 31st March 1937 amounting to 347·85 lakhs at the average rate of interest on borrowings during the preceding five years subject to the proviso that, if the rate of interest thus determined for a year is less than 4 per cent, all existing subscribers to the General Provident Fund in the year preceding that for which the rate has, for the first time, been fixed at less than 4 per cent shall be allowed interest at 4 per cent. Interest at 4 per cent per annum on the amount of the balances as on the 31st March 1937 comes to 13·91 lakhs a year.

The Madras Government also now have to provide funds for any net repayment of deposits that may be required in any year.

The immediate financial effect of the decentralization of balances and the consolidation of debt is that the total payment under debt charges in 1937–1938, in respect of borrowings prior to that year, will be about 53·37 lakhs, whereas it would have been 87·67 lakhs under the old arrangements (see paragraph 12). As a partial set-off against this saving in 1937–1938, the Government of Madras lose the interest on about 60 lakhs required to furnish the minimum balance with the Reserve Bank and cash in the treasuries and sub-treasuries and have to meet the cost of financing floating debt on non-revenue account. From 1938–1939 they have to meet the full cost of financing all their floating debt.

17. For the purpose of the general financial review, it has not been possible to adjust the figures for the years prior to 1936–1937 on the basis of the present classification as the figures up to the year 1935–1936 include those relating to the areas transferred to Orissa, which it has not been possible to separate for all the years. But the figures from 1936–1937 have been adjusted in the following paragraphs on the basis of the present classification.

Revenue and Expenditure from 1936–1937 according to the new classification.

18. The following statement shows the Revenue and Expenditure on Revenue Account from 1936–1937 according to the new classification :—

Year.	Revenue.	Expenditure on Revenue account.	Surplus (+) or Deficit (−)
(1)	(2)	(3)	(4)
1936–1937	15,76·72	15,96·05	− 19·33
1937–1938 (Revised estimate)	16,13·04	16,10·35	+ 2·69
1938–1939 (Budget estimate)	15,98·21	15,98·09	+ ·12

Revenue.

19. The statement below shows the revenues distributed over the important heads :—

Year.	Taxes on Income Other than Corporation Tax.	Land Revenue and Irrigation *minus* Working Expenses.	Excise.	Stamps.	Forest.	Registration.	Motor vehicles.	Electric schemes *minus* Working Expenses.	Other heads.	Total.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1936–1937	..	6,91·96	3,95·58	1,95·08	48·29	30·69	48·54	16·92	1,49·66	15,76·72
1937–1938 (Revised estimate).	24·45	6,84·12	4,02·68	1,89·02	50·98	33·75	54·66	15·37	1,58·01	16,13·04
1938–1939 (Budget estimate).	20·55	6,87·56	3,88·93	1,86·01	45·08	37·03	54·66	21·66	1,56·73	15,98·21

Taxes on income other than Corporation Tax. The figures are based on the amounts estimated by the Central Government in January 1938 as available for distribution to Provinces.

Land Revenue and Irrigation. The decrease as compared with 1936–1937 is due to the larger land revenue concessions from 1937–1938.

Excise. The revenue under this head will decrease as prohibition is extended.

Stamps. The receipts under Judicial Stamps are declining persistently and may decline more rapidly as a result of the Agriculturists' Relief Act.

Forest. The budget for 1938–1939 provides for the loss of revenue owing to the reduction of grazing fees by 50 per cent.

Registration. The increase is due to the enhancement of registration fees from 1st January 1938.

Motor vehicles. The increase is due to the larger number of vehicles (mostly lorries and buses) paying the tax.

Electric schemes. The revenue from electric schemes is increasing due to expansion of the Madras Electrical Grid.

Other heads. Interest, Administration of Justice, Industries (including Cinchona Plantations and Fisheries), Civil Works (including transfers from the Central Road Fund) and Miscellaneous (including grants from the Central Governments and others) contribute the major portion of the receipts in this category. The increase in 1937–1938 is mainly due to the larger transfer from the Central Road Fund, and partly to receipts under the Madras Regulation of the Sale of Cloth Act, 1937.

20. Expenditure, for the purpose of this review, has been divided into the three Expenditure categories described below :—

Category I—Primary Government functions.—This category includes all expenditure debited to Land Revenue, Excise, Stamps, Registration, Other Taxes and Duties, General Administration excluding expenditure from the Central Government's grant for economic development and improvement of rural areas,

Administration of Justice, Jails, Police, Miscellaneous departments (Inspectors of Factories and Steam Boilers, Examinations and Indian Partnership Act), Famine, and Miscellaneous.

Category II—Development Services.—This category includes all expenditure debited to Forest, Charges on account of Motor Vehicles Taxation Acts, Irrigation, Expenditure on economic development and improvement of rural areas financed from the Central Government's grant and debited to General Administration, Electricity, Education, Medical, Public Health, Agriculture, Veterinary, Co-operative Credit, Industries (including Cinchona Plantations and Fisheries), Broadcasting, Miscellaneous Departments (Labour, Registration of births and deaths, etc.), Expenditure on Communications and grants-in-aid and Extra-ordinary charges (Contributions to the Fund for the improvement of rural water-supply.)

Category III—Charges common to categories I and II.—This includes expenditure on Debt Services, Civil Works other than Communications, Pensions and Stationery and Printing.

21. The following statement shows the expenditure from 1936–1937 distributed over the three categories :—

Year. (1)	I. Primary functions of Government. (2)	II. Development Services. (3)	III. Charges common. (4)	Total. (5)
1936–1937	6,74·07 [42·2 %]	7,60·73 [47·7 %]	1,61·25 [10·1 %]	15,96·05
1937–1938 (Revised Estimate) ..	6,59·87 [41·0 %]	8,10·96 * [50·3 %]	1,39·52 [8·7 %]	16,10·35
1938–1939 (Budget)	6,58·91 [41·2 %]	8,01·42 † [50·2 %]	1,37·76 [8·6 %]	15,98·09

The increase in 1936–1937 was due to a special contribution of 17 lakhs to the Famine Relief Fund. PRIMARY FUNCTIONS OF GOVERNMENT.

The increase in 1937–1938 as compared with 1936–1937 is mainly due to larger grants to local bodies from receipts under the Motor Vehicles Taxation Acts, the larger amount allotted for water-supply and drainage schemes, the larger amount of interest debitable to Irrigation and Electric Works partly due to increased capital outlay and partly to the higher rate of interest charged on the capital outlay prior to 1917–1918, increased expenditure under Education, Medical, Agriculture, Co-operative Credit, Industries, Labour and Communications and a special contribution of 15 lakhs to the Fund for improvement of rural water-supply. The decrease in 1938–1939 is mainly due to the non-repetition of the last mentioned contribution. DEVELOPMENT SERVICES.

The decrease is mainly due to the reduction in debt charges as a result of the consolidation of debt (see paragraph 16), and the larger amount debited to Category II as interest on Irrigation and Electric Schemes. This decrease is partly offset by an increase under Pensions. CHARGES COMMON.

Recurring and non-recurring expenditure.

22. For budget purposes it is important to distinguish between recurring and non-recurring expenditure.

Recurring expenditure results from standing commitments and goes on automatically from year to year. Salaries of permanent officials constitute the most important item. With the normal growth of population and the increasing complexity of administration, the recurring expenditure due to standing commitments tends to increase from year to year.

Non-recurring expenditure is expenditure which need not be repeated each year as a matter of course, though part of an item of non-recurring expenditure may fall in a year subsequent to that in which expenditure is first incurred on that item. Such expenditure is not a standing commitment and the amount of it can be regulated to some extent according to the money available in each year.

A hard and fast distinction between recurring and non-recurring expenditure is not practicable. Expenditure, though technically not recurring in the sense that it is variable in amount from year to year, may be in effect recurring in the sense that more or

* Includes a contribution of 15 lakhs to the Fund for the improvement of rural water-supply.

† Excludes 5 lakhs for improvement of rural water-supply financed from the Fund for the improvement of rural water-supply.

less money is provided every year in the budget for the same general purpose, though different items are included in different years. For example, provision is made every year for construction of new roads and bridges, village communications, water-supply (rural and urban) and drainage schemes. The provision may vary in amount, and the individual items will not be the same, but some provision is made annually. Indeed, in some cases the Government may be under a moral obligation to make reasonable provision, as, for example, for building and equipment grants to local board and private schools. Most of these schools function only on the understanding that they will receive grants from the Government for these purposes. A sudden drastic curtailment of the grants without warning would have deplorable results.

Another point is that non-recurring expenditure may involve a recurring commitment. The building of a hospital, for example, entails provision for recurring expenditure on staff, maintenance of the building and similar items.

The Madras Retrenchment Committee of 1931–1932 classed as non-recurring the expenditure on works, grants for buildings and equipment, etc., wells and pathways for the depressed classes, grants for water-supply, drainage and road construction schemes and abnormal expenditure such as that for repairing damages due to flood or cyclone. All other expenditure was classed as recurring. The Committee were of the opinion that the distribution of expenditure as between recurring and non-recurring in the budget estimates for 1931–1932 should be regarded as normal. Assuming that the accounts classification in 1938–1939 had been in force in that year, the distribution would have been as follows :—

	Recurring.	Non-recurring.	Total.
Budget, 1931–1932	16,14·89 (91·3 per cent)	1,53·50 (8·7 per cent)	17,68·39

On the basis adopted by the Retrenchment Committee, the actual distribution, as between recurring and non-recurring, of the expenditure on revenue account from 1937-1938 is as follows :—

	Recurring.	Non-recurring.	Total.
1937–1938 (Revised Estimate)	14,94·29 (92·8 per cent)	1,16·06 * (7·2 per cent)	16,10·35
1938–1939 (Budget)	14,96·21 (93·6 per cent)	1,01·88 (6·4 per cent)	15,98·09

The proportion of recurring expenditure in the total expenditure on revenue account has thus increased from 91·3 per cent in the budget of 1931–1932 to 93·6 per cent in that of 1938–1939. This result is due, however, not to any absolute increase in recurring expenditure, but to a larger proportionate fall in non-recurring expenditure than in recurring expenditure.

Capital Expenditure and Loans.

23. Capital Expenditure includes Capital Outlay on Irrigation Works, Industrial Development, Electric Schemes, Civil Works not charged to Revenue and Payments of commuted value of pensions. The first three items belong to the category of Development Services and the last two to the category of Charges common. The totals under each category are as follow :—

Year. (1)	Development Services. (2)	Charges common. (3)	Total. (4)
1936–1937	1,06·66	11·17	1,17·83
1937–1938 (Revised estimate)	1,38·38	17·04	1,55·42
1938–1939 (Budget estimate)	1,04·6)	29·66	1,34·26

Development Services. The increase in 1937–1938 as compared with 1936–1937 occurs under Electric Schemes offset to some extent by smaller expenditure on certain Irrigation Works which are nearing completion and on minor irrigation improvements and larger recoveries on capital account from the Cinchona Plantations. The decrease in 1938–1939 is due to the completion in 1937–1938 of electric schemes according to programme and of the accelerated programme of Minor Irrigation Improvements.

Charges common. The increase in 1937–1938 is due to the greater progress with the buildings under execution. The increase in 1938–1939 is due to the proposed debit to capital of the commuted value of pensions.

* Includes contribution of 15 lakhs to the Fund for the improvement of Rural water-supply.

24. The receipts (recoveries of loans) and disbursements (new loans) are as follows :— LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT.

Year.	Receipts (Recoveries of loans).	Disbursements (New loans).
(1)	(2)	(3)
1936–1937	68·90	56·15
1937–1938 (Revised Estimate) ..	34·90	60·23
1938–1939 (Budget Estimate) ..	34·57	1,17·55

RECEIPTS. Recoveries were abnormally high in 1936–1937 owing to the repayment in full by the Cochin Harbour authorities of loans amounting to about 30 lakhs advanced from Provincial funds and to a special repayment of about 7½ lakhs by the Tuticorin Port Trust.

DISBURSEMENTS. The large increase in 1938–1939 is mainly due to the provision of 50 lakhs for loans to agriculturists for relief of indebtedness against 12 lakhs in 1937–1938, and the larger allotment for loans to the Madras Corporation and mufassal municipalities.

The Madras Famine Relief Fund.

25. Rule 29 of the Devolution Rules and Schedule IV thereto made under section 45A of the Government of India Act, 1919, which came into force on the 1st April 1921, provided for the establishment and maintenance of a Famine Relief Fund in this Province by an annual assignment from Provincial revenues of 6·61 lakhs, subsequently reduced to 3 lakhs from 1928–1929. The annual assignment could be spent only on the relief of famine in the year concerned, the whole or any portion of it not so spent being transferred to the Famine Relief Fund at the end of the year. The provision of the annual assignment was optional when the accumulated total of the Fund was not less than 40 lakhs. The amount to the credit of the Fund was regarded as invested with the Governor-General in Council, who paid interest thereon.

The balance in the Fund could at all times be expended upon the relief of famine irrespective of the amount of such balance, while the excess over 40 lakhs, if any, could be utilized for expenditure on protective irrigation works or other works for prevention of famine, for grant of loans to agriculturists under the Land Improvement and Agriculturists' Loans Acts or for relief purposes, or for writing off irrecoverable balances of such loans.

On the 1st April 1935, the accumulated balance at the credit of the Fund amounted to 61·53 lakhs, which was the highest amount ever reached after the establishment of the Fund on the 1st April 1921. In the year 1935–1936, a sum of 1·87 lakhs accrued as interest and by recoveries of famine expenditure, while a sum of 18·92 lakhs was withdrawn to meet the expenditure during the year on relief of famine and on a protective irrigation work. The balance in the Fund on the 31st March 1936 was consequently 44·48 lakhs.

The Government of India Act, 1935, did not provide for the continuance of the Famine Relief Fund established under the Devolution Rules, but the Madras Government considered it essential to have a statutory fund on the same lines. The Madras Famine Relief Fund Act, 1936, accordingly provides for the establishment and maintenance of the Madras Famine Relief Fund with the balance in the Fund constituted under the Devolution Rules on its being wound up as its nucleus, this amount being invested in securities of the Government of India. The main provisions of the Act are—

(1) *Assets of the Fund.*—They are—

(i) The securities of the Government of India purchased from the balance at the credit of the old Fund when it was wound up ;

(ii) contributions from the revenues of the Province ; and

(iii) interest accruing from time to time on the securities of the Government of India in which all sums to the credit of the Fund not immediately required for expenditure have to be invested.

(2) *Purposes for which the Fund may be utilized.*—They are—

(i) The relief of serious famine ;

(ii) the relief of distress caused by serious drought, flood or other natural calamities ; and

(iii) when the Fund exceeds 40 lakhs, the excess may be utilized to meet expenditure on protective irrigation works and other works for the prevention of famine.

(3) *Contributions to the Fund from revenues.*—The accounts of the Fund have to be made up as on the 31st March of each year, the securities belonging to it being valued at their market value on that day. Should the valuation in any year show that the balance in the Fund fell short of 60 lakhs on that day, contributions from Provincial revenues have to be made to make up the deficiency. If the deficiency exceeds 5 lakhs it may be made up in annual instalments, each of such instalments except the last being not less than 5 lakhs. Contributions may also be made otherwise, e.g., by crediting the Fund with the sale-proceeds of famine tools and surplus materials remaining unutilized after a famine, etc.

A statement showing the transactions relating to the Madras Famine Relief Fund from the year 1936–1937 will be found in **Appendix I.**

Depreciation Reserve Fund and Special Reserve Fund—Electricity—Pykara Hydro-Electric System.

26. In order to provide for renewals and replacements of plant, machinery and buildings connected with the Pykara Hydro-Electric System, the following reserve funds have been established with effect from 1937–1938 :—

(1) *Depreciation Reserve Fund*, to provide for renewals and replacements necessitated by ordinary wear and tear on the basis of the normal life of each item.

(2) *Special Reserve Fund*, to provide for extraordinary and unforeseen renewals that may be required from time to time due to abnormal causes, such as damage by storms, cyclones, fire and similar calamities.

The contributions to the Depreciation Fund and the Special Reserve Fund will be made annually out of the revenues of the System at the rate of two and a half per cent and one per cent respectively of the total capital at charge at the end of the preceding year, until the amounts in the funds accumulate to a maximum of 30 per cent and 10 per cent of that capital outlay respectively, or at such smaller amounts, if any, as may be required in any year to maintain the funds at the prescribed limits. The balance to the credit of each Fund will be separately invested in the securities of the Government of Madras or of the Central Government. The interest received on the securities will not be credited to the Funds but to the receipts of the Pykara System by being taken in reduction of the expenditure on the scheme under the head 51. Interest on Capital Outlay on Electric Schemes.

A statement showing the transactions of these two Funds from the year 1937-1938 is given in **Appendix II.**

Ways and Means.

27. Before the 1st April 1937, the Government of India held the entire cash balance in the public account for British India. The Provincial Governments operated on this common body of cash and were free to overdraw without restriction in the course of the year, provided that there was no overdraft on the last day of the financial year. The Government of India alone were responsible for "ways and means" in the course of the year; that is, for arranging that the cash balances should be sufficient every day to meet all authorized payments and still leave the minimum balance in the Reserve Bank and the necessary working balances in the treasuries, and yet not so high as to cause an unnecessary loss of interest.

From the 1st April 1937, the cash balances have been separated. The Government of Madras now have their own balance with the Reserve Bank and their own agreement with the Reserve Bank, which requires them to keep a minimum balance of 40 lakhs. They also own the cash in the Provincial treasuries, which should not ordinarily exceed a total of 15·35 lakhs. A transitional arrangement was made in regard to ways and means for 1937–1938, but from the 1st April 1938, the Government of Madras will be completely responsible for watching their daily cash balance. This involves making reasonably accurate forecasts of receipts and outgoings from day to day. A temporary need for additional resources will be met either by taking a ways and means advance from the Reserve Bank up to a maximum of 40 lakhs for a period between seven days and three months or by selling to the public treasury bills repayable after a period not exceeding twelve months.

The ways and means budget for a financial year shows the net effect on the opening balance of all the transactions of the year. It should provide for a closing balance at least equal to the minimum balance with the Reserve Bank and the working balances

required by the treasuries. The following are the resources which are available to the Madras Government for its ways and means budget :—

Opening balance ;

Excess of Revenue over Expenditure on Revenue Account ;

Excess of receipts over disbursements under the following heads :—

State Provident Funds ;

Deposits and Advances including Suspense ;

Remittances ;

Loans and Advances by the Provincial Government ;

Floating Debt, i.e. Treasury Bills and Ways and Means Advances ;

Public Debt (other than Floating Debt).

Opening balance.—This includes all cash balances of the Government, irrespective of the source from which they are derived or the objects for which they are held. It does not include the value of the securities held in specific funds, e.g.. the Famine Relief Fund and the Depreciation and Special Reserve Funds of the Pykara Hydro-Electric System.

Excess of Revenue over Expenditure on Revenue Account.—This represents the excess of current revenues over current expenditure, that is to say, the year's revenue surplus.

State Provident Funds.—These include the General Provident Fund (Madras), the Indian Civil Service Provident Funds, the Contributory Provident Fund (Madras) and the Civil Engineers' Provident Fund.

Deposits and Advances.—Deposits are amounts which the Government hold temporarily and will have to repay. They include the depreciation reserve funds of Government commercial undertakings, the Government Press and the Pykara Hydro-Electric system, the Fund for the improvement of rural water-supply, deposits of local funds, deposits of Revenue, Civil and Criminal Courts and a number of other deposits which are received in the course of Government business and for which banking accounts are kept with the Government. The advances included under this head are mainly those made for departmental purposes, mostly in the Survey, Forest and Public Works Departments.

Suspense.—This represents transactions which are cleared when they are properly classified under the service heads concerned. Cheques for pre-audit payments are the chief item.

Remittances.—Cash remittances between treasuries and remittances between treasuries and departmental accounts, e.g., Forest, Public Works, etc., transfers between Public Works officers and remittance transfer receipts are the main items under this head.

Loans and Advances by the Provincial Government.—Under this head is shown the net recovery or disbursement on account of such loans and advances.

Floating Debt.—Under this head are included treasury bills and ways and means advances, if any, taken from the Reserve Bank of India—see the second sub-paragraph above.

Public Debt (other than Floating Debt).—The receipts under this head are the proceeds of loans raised during the year in the open market or otherwise with a currency of more than a year. Ordinarily the proceeds are used for remunerative capital expenditure and for granting loans which fall under the head Loans and Advances by the Provincial Government. The disbursements under this head represent (1) repayments made towards the consolidated loan from the Central Government, and (2) the amount of any securities of the Government of Madras discharged on maturity or purchased and cancelled before maturity.

28. The statement below summarizes the ways and means budget of the Madras Government—

Particulars.	Budget Estimate, 1937–1938.	Revised Estimate, 1937–1938.	Budget Estimate, 1938–1939.
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
A. Opening balance	1,29·56	1,25·75	1,09·88
B. Receipts—			
Excess of Revenue over Expenditure on Revenue Account.	·06	2·69	·12
Floating Debt (net)	..	..	..
Unfunded debt—State Provident Funds (net).	12·71	22·98	21·52
Fund for the improvement of rural water-supply (net).	..	15·00	— 5·00
Remittances (net)	7·25	9·40	— ·40
Public Debt (other than Floating Debt)—Incurred (new borrowings for remunerative purposes).	**1,50·00**	**1,64·03**	**1,75·00**
Total—B. Receipts ..	1,70·02	2,14·10	1,91·24
C. Opening balance *plus* Receipts (A *plus* B).	2,99·58	3,39·85	3,01·12
D. Disbursements—			
Capital Accounts not charged to Revenue (net)	1,72·33	1,55·42	1,34·26
Loans and Advances by the Provincial Government (net).	39·06	25·33	82·98
Public Debt (other than Floating Debt) —Discharged.	7·00	6·78	8·11
Deposit of Local Funds (net) ..	..	21·00	2·00
Departmental and Judicial Deposits—Civil Deposits (net).	4·57	16·83	3·60
All other Deposit heads (net) ..	12·00	4·61	5·60
Total—D. Disbursements ..	2,34·96	2,29·97	2,36·55
E. Closing balance (C *minus* D) ..	64·62	1,09·88	64·57

Thus the transactions of the year 1938–1939, taking into account the proposed new loan of 175 lakhs, are expected to result in a closing balance of 64·57 lakhs, of which at least 40 lakhs should be held in the Reserve Bank and not more than 15·35 *lakhs* in treasuries. The free balance expected at the end of the year is accordingly 9·22 lakhs.

Capital liabilities and assets of the Madras Government.

29. A statement showing the Capital Liabilities and Assets of the Madras Government as on the last day of each financial year from 1936–1937 will be found in **Appendix III.**

Contingent liabilities of the Madras Government.

30. The Madras Government have guaranteed the Indian Posts and Telegraphs Department against loss in respect of certain unremunerative post and telegraph offices opened for administrative reasons and have also guaranteed the Railway Board against loss in respect of some railway lines (see paragraph 694).

The Madras Government have also guaranteed, for public reasons, the due discharge by certain public bodies of certain liabilities incurred by them; the details of these guarantees are shown in **Appendix IV.**

1st March 1938.

C. E. JONES,
Financial Secretary.

PART III.

Memorandum explanatory of the figures in the Detailed Budget Estimates of Revenue and Demands for Grants.

Pages in the Detailed Budget Estimates of Revenue.

GENERAL.

31. This memorandum is prepared for the information of the Legislature and is intended to explain the chief variations in the figures given in the Annual Financial Statement, as between the budget estimates and the revised estimates of the preceding year and as between those revised estimates and the budget estimates of the budget year. For this purpose the major heads of account in respect of receipts and the demands for grants in respect of disbursements have been adopted as the main units. They are further subdivided according to minor heads, as in the Annual Financial Statement.

An abstract of the figures by minor heads is given first under each main unit. This is followed by general explanations of the various items of receipts or disbursements booked under each minor head, with a view to enabling the Legislature to obtain a general idea of the activities of the various Government departments and the nature of the transactions recorded against each minor head. Variations in the figures are explained as a rule only if the variation exceeds ·10 lakh under a single minor head.

With the coming into force of Part III of the Government of India Act, 1935, several changes have been made in the accounts classification of receipts and disbursements with effect from the 1st April 1937. To facilitate comparisons the figures for 1936-1937 have been re-arranged so as to be in accordance with their classification from 1937-1938.

REVENUE.

IV. Taxes on Income other than Corporation tax.

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.	
Share of net proceeds assigned to Provinces ..	..	..	24·45	20·55	1

Revenue.

32. Section 138 of the Government of India Act, 1935, lays down that taxes on income other than agricultural income shall be levied and collected by the Central Government and that a prescribed percentage of the net proceeds shall be assigned to the provinces, etc., and shall be distributed among them in such manner as may be prescribed. Notwithstanding any such assignment, the Central Government may retain out of the moneys assigned to provinces, etc., in each year of a prescribed period such sum as may be prescribed and in each year of a further prescribed period a progressively decreasing sum. The latter period may be extended by the Governor-General in his discretion if he is satisfied that the maintenance of the financial stability of the Federal Government requires him to do so.

The Government of India (Distribution of Revenues) Order, 1936, prescribes that the assignment to provinces, etc., shall be 50 per cent of the net proceeds of the tax and that the share of the Madras Government shall be 15 per cent of the amount assigned. It also prescribes that each of the two periods referred to in section 138 shall be five years, the first period commencing from the 1st April 1937, and the second period from the expiration of the first period. The sum to be retained by the Central Government out of the assignment to provinces, etc., in each of the five years of the first period shall be either the whole of it or such part thereof as will, together with the Central Government's share of the net proceeds and the contribution to the general revenues of that Government from the net railway receipts, amount to 13 crores of rupees, whichever is less.

The procedure prescribed for the actual distribution of the assignment, if any, to provinces in a particular financial year is as follows :—

A final estimate will be made by the Government of India by the 20th March of each year and the actual distribution during the year will be made on the basis of this final estimate, the amount being actually credited to provinces by the 31st March of the year. The actuals for a financial year will be known by August of the following year and a final distribution for the preceding financial year on the basis of these actuals will be made in the following financial year by adjustment one way or other having regard to the amount already credited to provinces by the 31st March preceding. The same process will be repeated every year.

Pages in the Detailed Budget Estimates of Revenue.

EXPLANATION OF VARIATIONS.

1 33. No credit was taken under this head in the budget estimate for 1937–1938 as it was not then expected that there would be any net proceeds available for assignment to the provinces in that year. The revised estimate for 1937–1938 and the budget estimate for 1938–1939 take credit for the amounts likely to be received by the Madras Government on the basis of the Central Government's estimates, in January 1938, of the distributable pool to provinces in the two years.

V. Salt.

1		Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.
	Share of net proceeds assigned to Provinces	..	..	..	..

Revenue.

34. Under the existing Salt Additional Import Duty (Extending) Act, 1936, an additional duty is levied on foreign salt imported into British India. In pursuance of a resolution passed by the Indian Legislative Assembly the proceeds of the duty are distributed between the Central and Provincial Governments in the ratio of 1 : 7. The amount distributed to the provinces is apportioned between them on the basis of the average consumption of sea-borne salt in each province. The share of the Madras Government is negligible as very little sea-borne salt is consumed in this province, and hence the receipts are nil.

VII. Land Revenue.

1–2		Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.
	Ordinary revenue	715·97	736·34	711·20	712·89
	Sale-proceeds of waste lands and redemption of land-tax	2·17	1·80	2·03	1·29
	Recoveries on account of survey and settlement charges	1·28	1·35	1·45	1·24
	Rents of fisheries	1·26	·92	1·27	1·28
	Recoveries of overpayments	·02	·03	·12	·03
	Collection of payments for services rendered.	·02	·03	·02	·02
	Miscellaneous	5·73	5·25	4·29	4·20
	Deduct—Portion of land revenue due to irrigation	— 248·71	— 256·78	— 218·53	— 220·14
	Total ..	**477·74**	**488·94**	**501·85**	**500·81**
	Deduct—Refunds	— 1·88	— 1·80	— 2·14	— 1·60
	Grand Total ..	**475·86**	**487·14**	**499·71**	**499·21**

Revenue.

35. *Ordinary revenue.*—The main items under 'Ordinary revenue' are the following :—

(1) Fixed peshkash (about 47 lakhs) from permanently settled estates and quit-rent (about 7 lakhs) on inam villages held on shrotriyam or favourable tenure ;

(2) Assessment (about 604 lakhs at present) on lands held under ryotwari tenure, inclusive of charges for supply of water which are consolidated with the assessment, second-crop assessment on single crop wet lands and water-rate on dry lands including penalty for irrigation without permission ;

(3) Miscellaneous revenue, such as quit-rent on minor inams; water-rates charged on permanently settled estates, whole inam villages and minor inams ; receipts on account of proprietary estates village service ; revenue from lands cultivated but not held on patta and from cultivated poramboke lands; ground-rent in towns ; and rents from river islands ; and

(4) Revenue collected by the Revenue Department on behalf of other authorities, the main items being land cess in aid of the resources of district boards (calculated at $1\frac{1}{2}$ annas in the rupee on the land revenue assessment and water-rates) and the

Pages in the Detailed Budget Estimates of Revenue.

elementary education tax levied as a surcharge on land cess. These receipts are initially credited to the minor head Ordinary revenue and adjusted in reduction of receipts when they are passed on to the authorities on whose behalf they are collected. The land cess and education tax amount to about 115 lakhs per annum at present.

36. *Sale-proceeds of waste lands and redemption of land tax.*—These accrue from the sale of lands at the disposal of Government, the capitalized value of land revenue assessable on land acquired for the Central Government and railway administrations in certain cases, and the sale-proceeds in excess of the amount of revenue dues of lands sold for non-payment of revenue.

37. *Recoveries on account of survey and settlement charges.*—These are mostly from local bodies, estates and private persons on account of survey and settlement work undertaken on their behalf.

38. *Rents of fisheries.*—The fishery rentals collected on behalf of local bodies are credited to this head. The payment to the local bodies is shown under the expenditure head 7. Land Revenue—d. Assignments and compensations.

39. *Recoveries of overpayments.*—Overpayments to Government servants whose pay and allowances are debited to the head 7. Land Revenue which are recovered in a subsequent year are credited to this minor head.

40. *Collection of payments for services rendered.*—This head is intended for receipts on account of services rendered which cannot be adjusted in reduction of charges under the rules.

41. *Miscellaneous.*—Under this minor head are shown rents of buildings; receipts from quarries in and mineral produce from lands other than those under the management of the Forest Department; tree revenue collected on behalf of local bodies; sale-proceeds of usufructs and withered trees on Government lands; recovery of the cost of survey instruments and maps supplied to local bodies and private parties; fees for revenue processes, and fines and forfeitures of revenue courts; fees for the inclusion in the regular ayacut of an irrigation system of areas already under irrigation under one form or another; and other items.

42. *Deduct—Portion of land revenue due to irrigation.*—In this province fees for the supply of water from Government irrigation works are consolidated with the land revenue demand and collected by the Revenue Department. For administrative purposes an approximate amount which may be regarded as being due to the irrigation facilities provided is calculated and deducted from the head VII. Land Revenue and credited to the heads XVII and XVIII. Irrigation, according as the irrigation sources are those for which capital and revenue accounts are kept or those for which no capital accounts are kept.

43. *Refunds.*—Land revenue and cesses collected in excess and subsequently remitted and payment to owners of the balance after adjusting Government dues of sale-proceeds of lands sold for default in payment of revenue are the main items of refunds under this head.

EXPLANATION OF VARIATIONS.

44. *Ordinary revenue.*—The decrease in the revised estimate for 1937–1938 is chiefly due to lower demand in certain districts, mainly South Arcot, Madura and South Kanara, owing to the budget estimate for 1937–1938 having been based on the figures for 1936–1937 which, it was subsequently reported, included large arrear collections; larger season remissions (mostly in the Ceded districts); change in the kistbandi of South Arcot district, whereby kists of Rs. 5 and below which were previously collected in one instalment in January are now collected in four instalments including April; payments of arrears of land cess to some local boards, and to a larger amount of land revenue concessions than anticipated falling in March 1938. 2

The budget estimate for 1938–1939 assumes *for budget purposes* that land revenue concessions will be granted in fasli 1348 on the same lines as in the current fasli. The amount of revenue foregone thereby in the financial year 1938–1939 has been calculated to be 73·15 lakhs (made up of the concessions for fasli 1347 in some districts which will fall in April 1938 and those for fasli 1348 in other districts which will fall in March 1939), as against 70·61 lakhs in the financial year 1937–1938, the difference being due to the fact that the concessions for fasli 1346 which fell in April 1937 were lower than those for fasli 1347 falling in April 1938. Arrear collections in 1938–1939 are also expected to

be lower than in 1937–1938. The resultant decrease in 1938–1939, as compared with 1937–1938, is expected, however, to be offset by increases due to smaller allowance for season remissions in the expectation of normal seasons next year, anticipated expansion of irrigation in the Cauvery-Mettur Project areas and collection of arrears of peshkash from two zamindaris.

1 45. *Sale-proceeds of waste lands and redemption of land tax.*—The increase in the revised estimate for 1937–1938 is chiefly due to the sale of some lands in Madras City, while the decrease in the budget estimate for 1938–1939 is due to the suspension of land sales on a large scale, pending a decision on the question of the policy to be adopted in the disposal of waste lands.

1 46. *Recoveries on account of survey and settlement charges.*—These recoveries vary with the amount of work undertaken for local bodies, estates and private parties. The increase in the revised estimate for 1937–1938 is chiefly on account of the survey and record of right operations in the Tirupati-Tirumalai Devasthanam estates, while the decrease in the budget estimate for 1938–1939 is chiefly due to the closure of operations in the Vizagapatam district.

1 47. *Rents of fisheries.*—The increase in the revised estimate for 1937–1938 is due to increased bids at auctions and the budget estimate for 1938–1939 follows the revised estimate.

1 48. *Recoveries of overpayments.*—The revised estimate for 1937–1938 includes a special credit of ·09 being the recovery from the Defence Department of the Central Government of certain land revenue assignments made by this Government to some Indian Military Officers.

2 49. *Miscellaneous.*—The decrease in the revised estimate for 1937–1938 and in the budget estimate for 1938–1939 is chiefly due to the commission levied from private estates under Government management which was formerly credited to this head being credited to XLVI. Miscellaneous—Collection of payments for services rendered.

1 50. *Deduct—Portion of land revenue due to irrigation.*—The variations from the budget estimate for 1937–1938 are due to a more accurate adjustment of the loss on account of land revenue concessions and season remissions as between land revenue proper and that due to irrigation.

2 51. *Refunds.*—The increase in the revised estimate for 1937–1938 is chiefly due to large refunds of fishery rents in the Vizagapatam district and to refunds in the Tanjore district consequent on the orders cancelling the reclassification of irrigation sources. The budget estimate for 1938–1939 provides for normal refunds.

VIII. Provincial Excise.

3-7

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.
Country spirits	118·40	119·92	128·84	125·38
Country fermented liquor	215·37	205·30	211·40	202·11
Malt liquors	3·77	3·71	3·75	3·74
Wines and spirits (foreign liquors other than beer, medicated wines, and commercial spirits) ..	8·77	8·90	9·46	9·41
Receipts from commercial spirits including denatured spirits and medicated wines ..	·13	·15	·18	·18
Opium	26·60	27·27	27·37	27·29
Duties on medicinal and toilet preparations containing alcohol, opium, etc. ..	1·78	1·28	1·12	1·12
Hemp and other drugs	17·35	17·34	17·28	16·32
Receipts from distilleries	·02	·02	·02	·03
Fines, confiscations and miscellaneous ..	3·74	3·75	3·59	3·37
Recoveries of overpayments	·03	·02	·03	·02
Collection of payments for services rendered ..	·29	·21	·21	·53
Total ..	396·25	387·87	403·25	389·50
Deduct—Refunds	— ·67	— ·81	— ·57	— ·57
Grand Total ..	395·58	387·06	402·68	388·93

Revenue.

52. This major head records the revenue collected by the Provincial Government in connexion with the control of the manufacture, sale, consumption and other operations connected with alcoholic liquors and hemp drugs and of the sale and consumption of raw opium and manufactured drugs. It does not include the customs duty levied by the Central Government on imported liquors.

Pages in the Detailed Budget Estimates of Revenue.

53. *Country spirits.*—Duty levied on arrack supplied to shopkeepers for sale to the public and licence fees for the contract supply of arrack, for warehouses, whole-sale depots and for retail sale at shops are credited to this head.

54. *Country fermented liquor.*—Tax levied on coconut, sago and date palms, palmyra and dadasal tapped for fermented toddy and licence fees for sale of toddy in shops are credited to this head.

55. *Malt liquors.*—Duty on beer brewed in Kaity and Naduvakkarai in the Province and on that imported from Bangalore, licence fees for the sale of beer and gallonage fee on beer sold under foreign liquor fixed fee licences are the main items.

56. *Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).*—Duty on wines and spirits manufactured in India, licence fees for foreign liquor taverns, receipts from fixed fee licences which are of several kinds and include hotel, bar and refreshment room licences and fees from clubs, licence fee on the sale of denatured spirit and methyl alcohol and gallonage fee on wines and spirits sold under the fixed fee licences are some of the main items.

57. *Receipts from commercial spirits including denatured spirits and medicated wines.*—Licence fees for the sale of rectified spirits and medicated wines and gallonage fees on medicated wines and commercial spirits are the main items.

58. *Opium.*—Opium for local consumption in this Province and in Coorg, Mysore, Travancore, Cochin, Pudukkottai and the French establishments is purchased by the Madras Government from the Central Government's factory at Ghazipur at the actual cost of production fixed according to the commercial principles of costing, and the payment to the Central Government is shown as expenditure under the head 8. d. Provincial Excise—Cost of opium supplied to the Excise Department. When opium is supplied to Indian States and Coorg, the cost price and a small charge for incidental expenses are collected from them. When it is supplied to shops in this Province and to the French establishments, a fixed issue price for each seer representing both cost price and duty is levied, which is distributed separately in the accounts as cost price and duty. That portion which represents duty after deducting a small amount for incidental expenses is refunded to the French establishments in the following year, and the refund is debited as expenditure under the head 8. e. Provincial Excise—Compensations. Licence fees for the retail sale of opium to consumers and for the sale of manufactured drugs are also credited to this minor head.

59. *Duties on medicinal and toilet preparations containing alcohol, opium, etc.*—This head consists of two items, namely, spirits used in the manufacture of medicines, etc., and spirits for other commercial, scientific and industrial purposes. The major portion of the receipts under the first item are from imports from other Provinces, while that under the second item is from preparations in this Province.

60. *Hemp and other drugs.*—Under this head are credited receipts on account of ganja and bhang. These drugs are manufactured in this Province and stocked in Government storehouses. Ganja is issued for consumption in the Province and in Orissa, Travancore, Cochin, Pudukkottai, Sandur and the French establishments and bhang for consumption in the Province, Orissa, Central Provinces and the Civil and Military Station, Bangalore. Supplies of ganja to Orissa, Travancore, Cochin, Pudukkottai and Sandur are made on payment of cost price, while supplies for consumption in the Province and French establishments are charged duty also. Duty is charged also on supplies of bhang to the Province and the Civil and Military Station, Bangalore; but the duty on hemp drugs is refunded to the French establishments and Bangalore in the succeeding year. Receipts on account of these supplies and licence fees for retail sale of these drugs and for druggists' permits for sale of medicinal preparations of hemp drugs are credited to this head.

61. *Receipts from distilleries.*—These are licence fees for private distilleries and licence fee and rent for the Government distillery at Chowghat in Malabar.

62. *Fines, confiscations and miscellaneous.*—The more common kinds of offences under the abkari laws are illicit distillation of arrack and tapping of toddy; unlicensed possession and sale of such liquors; illicit transport and unlicensed sales; adulteration; dilution; use of false measures; illicit cultivation of opium and hemp plant; smuggling; and offences relating to coca leaf.

All penalties and forfeitures on account of these offences and compounding fees, fees charged for duplicates of licences and passes, duty on excess wastage of liquor and other sundry items, rents of residential buildings, sale-proceeds of dram measures and bungrods, of confiscated opium and of unserviceable stores and materials are credited to this head.

Receipts realized from fees for licences and permits issued under the Madras Prohibition Act, 1937, are also credited to this head, but fines realized in respect of offences under the Act are credited to XXI. Administration of Justice.

63. *Recoveries of overpayments.*—These include recoveries of excess pay and travelling allowance paid to departmental officers.

64. *Collection of payments for services rendered.*—Contributions from contract suppliers towards distillery and warehouse establishments, the recovery of the cost of the staff employed by Government on behalf of private firms for the supervision of spirituous medicinal preparations manufactured by them and the recovery from His Exalted Highness the Nizam's Government of the leave salary contributions of officers whose services are lent to that Government are credited to this head.

65. *Refunds.*—These include remissions in exceptional cases on account of losses sustained by renters and rebates of duty and tree-tax.

EXPLANATION OF VARIATIONS.

3 and 4 66. *Country spirits.*—The increase in the revised estimate for 1937–1938 is due to the general increase in consumption. The budget estimate for 1938–1939 allows for a full year's loss on account of prohibition in the Salem district and for extension of prohibition as from October 1938.

3–4 67. *Country fermented liquor.*—The revised estimate for 1937–1938 is based on a general improvement both under rentals and tree-tax in most districts.

The budget estimate for 1938–1939 allows for a full year's loss in Salem, for extension of prohibition as from October 1938 and for a fall in rentals for toddy shops for the year commencing 1st October 1938 as the rentals for the current toddy year were abnormally high.

3 and 5 68. *Wines and spirits.*—The increase in the revised estimate for 1937–1938 is mainly due to the increase in licence and gallonage fees, partly counterbalanced by decrease under duty on wines and spirits manufactured in India on account of reduction of duty. The budget estimate for 1938–1939 allows for a full year's loss on account of prohibition in the Salem district.

3 and 6 69. *Opium.*—The increase in the revised estimate for 1937–1938 is due to the increase in the issue price of opium from Rs. 80 to Rs. 85 per seer and in rentals for which the shops were sold. The budget estimate for 1938–1939 allows for a full year's loss in the Salem district and for a half-year's loss in new areas to which prohibition will be extended as from October 1938.

3 and 6 70. *Duties on medicinal and toilet preparations containing alcohol, opium, etc.*—The estimates are based on the course of actuals in the current year.

3 and 6 71. *Hemp and other drugs.*—The decrease in the budget estimate for 1938–1939 is mainly due to a full year's loss on account of prohibition in Salem and to the proposal further to extend prohibition as from October 1938.

3 and 7 72. *Fines, confiscations and miscellaneous.*—The decrease in the revised estimate for 1937–1938 is mainly due to a fall in offences under the Abkari Act owing to the Act not being in force in Salem from October 1937. This is partly offset by sale proceeds of confiscated opium from the Board's laboratory and by receipts from licences issued in Salem under the Madras Prohibition Act, 1937.

The further decrease in the budget estimate for 1938–1939 is due to the fact that the Abkari Act will not be in force in Salem for a full year and in some other areas as from October 1938.

3 and 7 73. *Collection of payments for services rendered.*—The budget estimate for 1938–1939 takes credit for the recovery from the Central Government of the arrears of cost of higher supervision for the period ending 31st March 1938 in connexion with the administration of Sugar and Matches (Excise Duty) Acts.

3 74. *Refunds.*—The estimates are based on the course of actuals in the current year.

LOSS OF REVENUE ON ACCOUNT OF THE INTRODUCTION OF PROHIBITION.

75. The loss of revenue on this account is about 34 lakhs in 1938–1939 and 42 lakhs in future years.

Pages in the Detailed Budget Estimates of Revenue.
8–9

IX. Stamps.

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.
Non-judicial—				
Stamp duties on bills of exchange, cheques and other commercial documents.	9·07	9·25	10·00	9·00
Sale of other non-judicial stamps	68·60	69·50	70·00	70·00
Duty on impressing documents	·61	·60	·61	·61
Fines and penalties	1·03	1·02	·93	·90
Miscellaneous	·01	·01	·01	·01
Total ..	79·32	80·38	81·55	80·52
Deduct—Refunds	— 1·19	— 1·22	— 1·40	— 1·40
Total—Non-Judicial ..	78·13	79·16	80·15	79·12
Judicial—				
Court-fees realized in stamps	110·18	109·50	102·00	100·00
Sale of stamps (stamped copy papers)..	7·87	7·88	7·90	7·90
Fines and penalties	·02	..	·01	·01
Miscellaneous	·02	·01	·01	·01
Total ..	118·09	117·39	109·92	107·92
Deduct—Refunds	— 1·14	— 1·22	— 1·05	— 1·03
Total—Judicial ..	116·95	116·17	108·87	106·89
Grand Total ..	195·08	195·33	189·02	186·01

Revenue.

76. The major head IX. Stamps is divided into two sub-major heads :—
Non-judicial.
Judicial.

77. *Non-judicial.*—Stamps are utilized for the payment of duty prescribed in the Indian Stamp Act, 1899, as amended by the Madras Stamp (Amendment) Act, 1922, on instruments such as leases, mortgages, bills of exchange, hundis, bills of lading, letters of credit, policies of insurance and the like.

Certain specified instruments or classes of instruments have been exempted from the payment of stamp duty, e.g. :—

(1) All instruments executed by or on behalf of or in favour of the Government when they would otherwise be liable to pay the duty under the Act, and certain instruments specifically exempted from duty in Schedule I of the Act;

(2) Documents arising in the course of the business of public departments, mostly those relating to dealings with agriculturists, forest contracts and leases, security bonds of Government servants, stipendiary students and others, hypothecation of lands and buildings in respect of Government grants, etc.;

(3) Deeds evidencing transfer of debentures floated by the Central Land Mortgage Bank, Madras.

78. *Judicial.*—Stamps are used for the payment of the duties imposed on judicial instruments by the Indian Court Fees Act, 1870, payable by persons having business in Courts of Justice including revenue courts and public offices. The fees payable on different documents are given in Schedules I and II of the Act, and the mode of valuing suits for purposes of taxation is explained in the Act itself. Certain documents have been exempted specifically in section 19 of the Act and certain others have been exempted in exercise of the powers conferred by section 35 of the Act, most of which relate to matters arising in the course of public business, especially in connexion with dealings with agriculturists.

NON-JUDICIAL.

79. Stamp duties under the Indian Stamp Act are generally collected by the sale of non-judicial stamps which are of three descriptions—

(1) Adhesive stamps bearing specific titles, which may be used only for particular classes of documents indicated by the respective titles, e.g., foreign bills, share transfers, insurance documents, etc.

(2) General adhesive stamps not bearing specific titles which are required to be or may, in lieu of stamp papers of the same value, be used for certain instruments.

NOTE.—When such stamps are to be used in lieu of stamp papers, the instruments are forwarded before execution to the General Stamp Office at Madras or to any one of the Collectorates of South Kanara, Malabar, Tinnevelly or East Godavari. Adhesive stamps of the required value are affixed to the instruments in these offices and are impressed or perforated with the name of the office concerned and the date of impressing or perforation. The parties concerned may themselves present the instruments at the abovementioned offices. When similar applications are received in the Collectorates of districts other than the four mentioned above, the duty is collected by the Collectors concerned, but the instruments are sent to one of the five offices above mentioned (generally the nearest one) for impressing or perforation.

(3) Stamp papers of different monetary denominations and engraved or embossed hundi papers.

The following are the particulars of the various minor heads under "Non-Judicial."

80. *Stamp duties on bills of exchange, cheques and other commercial documents.*—The sale-proceeds of all adhesive stamps and of engraved or embossed hundi papers and the amounts collected from parties presenting instruments at the Stamp Office in Madras City, in the Collectorates of South Kanara, Malabar, Tinnevelly, East Godavari and in the offices of the Deputy Tahsildar and Sub-Collector, Tuticorin, the Sarishtadar-Magistrate, Cochin and the Tahsildar of Kottayam for affixing adhesive stamps and impressing or perforating them are credited to this minor head.

81. *Sale of other non-judicial stamps.*—The sale-proceeds of stamp papers of the several monetary denominations are credited to this minor head.

82. *Duty on impressing documents.*—When instruments are not presented by parties at one of the five offices mentioned above for affixing adhesive stamps and impressing or perforating them but at the Collectorates of other districts, the Collectors concerned collect the amounts due from the parties and credit them to this minor head and not to the first mentioned minor head. The stamp duty on documents voluntarily brought for adjudication (section 31) and duty on unstamped or insufficiently stamped documents levied by the Collectors and Courts under Chapter IV of the Indian Stamp Act are also credited to this minor head.

83. *Fines and penalties.*—When instances of insufficiently stamped or unstamped instruments come to the notice of Civil Courts or Collectors, the proper amount of duty together with a penalty is levied. The amount representing duty is credited to the appropriate minor head, while the penalty is credited to this minor head.

84. *Miscellaneous.*—This includes adjudication fees, recoveries of value of stamps lost, compounding fees collected under section 70 (3) of the Indian Stamp Act and other receipts, such as sale-proceeds of packing boxes, etc.

85. *Refunds.*—Under this head are booked refunds made under the Indian Stamp Act and the rules thereunder of the value of stamps spoiled, rendered useless, misused, or not required for use or returned into store on resignation of the vendor's licence, or on his death or on permission being given to him to return any stamps.

JUDICIAL.

The following are the particulars of the various minor heads.

86. *Court-fees realized in stamps.*—Court-fees including process fees, and fees for attestation of powers-of-attorney by magistrates realized in stamps impressed with the amount are credited to this minor head. Court-fees realized in cash, the amount of which is inconsiderable, are credited to XXI. Administration of Justice.

87. *Sale of stamps (stamped copy papers).*—Stamped copy papers are neither non-judicial nor judicial stamps, but are classed as 'judicial' as they are used for transcribing copies of documents for parties in judicial and revenue courts and in public offices. The value impressed on the paper (3 annas) represents the cost of paper and of labour for copying 175 words. The transcription of a document in a stamped copy paper does not

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exempt it from the liability to be stamped under the Court Fees Act when it is produced before a court or a public office. The sale-proceeds of stamped papers for copies and record room receipts realized in stamps are credited to this minor head.

88. *Fines and penalties.*—Fines and penalties levied under the Indian Court Fees Act are credited to this head.

89. *Miscellaneous.*—This includes adjudication fees, composition duty and other items, such as the sale-proceeds of packing boxes, etc.

90. *Refunds.*—Under this head are booked refunds of excess fees collected and of the value of spoiled stamps and rebates and reliefs permitted by the Indian Court Fees Act.

EXPLANATION OF VARIATIONS.

NON-JUDICIAL.

91. *Stamp duties on bills of exchange, cheques and other commercial documents.*—The budget estimate for 1937–1938 took into account only receipts from bills of exchange and hundis. But from the 1st April 1937 receipts from the other commercial documents enumerated in item 57 of the Federal Legislative List in the Seventh Schedule of the Government of India Act, 1935, namely, promissory notes, bills of lading, letters of credit, policies of insurance, proxies and receipts, are also credited to Provincial Governments under this head. The revised estimate for 1937–1938 and the budget estimate for 1938–1939 take these into account. 8

On the other hand the budget estimate for 1938–1939 allows for a fall consequent on the reduction in the rate of duty on inland bills of exchange of less than one year's usance and the measures taken for the relief of agricultural indebtedness.

92. *Fines and penalties.*—This is a fluctuating head of receipt and the estimates are based on latest actuals. 8

JUDICIAL.

93. *Court-fees realized in stamps.*—The decrease in the revised estimate for 1937–1938 is due to the fall in litigation which has occurred continuously since 1933–1934 proving to be much more drastic in the year than was anticipated, probably as a result of the various debt relief measures. The budget estimate for 1938–1939 allows for a slight further fall. 8

94. *Refunds (Non-Judicial and Judicial).*—These are based on latest actuals available. 8

X. Forest.

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.	
Timber and other produce removed from the forests by Government agency.	20·33	19·21	21·56	20·04	10–11
Timber and other produce removed from the forests by consumers or purchasers.	22·61	22·63	24·20	19·95	
Drift and waifwood and confiscated forest produce.	·11	·10	·10	·10	
Revenue from forests not managed by Government	2·11	2·10	2·13	2·13	
Miscellaneous	3·61	3·63	3·35	3·20	
Total ..	48·77	47·67	51·34	45·42	
Deduct—Refunds	— ·48	— ·34	— ·36	— ·34	
Grand Total ..	48·29	47·33	50·98	45·08	

Revenue.

95. Forests are classified as below :—

Reserved forests and private forests taken on lease under the control of the Forest Department ;

Reserved forests and reserved lands managed by specially constituted forest panchayats under the control of the Revenue Department, and commonly known as ryots' forests.

Revenue credited to the several minor heads under the head X. Forest is as follows :—

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96. *Timber and other produce removed from the forests by Government agency.*—Under this minor head is credited the revenue derived by extraction direct by the Forest Department of the produce of both reserved and unreserved forests when such departmental extraction is found desirable on a consideration of the value or quantity of the produce and other relevant factors or when there are no contractors and others offering to do the extraction. The main sources are sandalwood, teak and other valuable timber, firewood and charcoal, bamboos, and minor produce such as fodder, tamarind, soapnuts, tanning materials, lac, nuxvomica, spices, honey, elephant tusks, bones, horn, etc.

97. *Timber and other produce removed from the forests by consumers or purchasers.*—The right to extract produce from forests is sold to contractors or consumers when the Forest Department does not consider the produce to be of sufficient importance to require departmental extraction or when non-departmental extraction is considered to be more convenient both to the department and to the consumers, e.g., extraction of timber in limited quantities or areas, firewood and charcoal, bamboos and fodder, auction of grazing rights, quarrying, and collection of tanning materials, manure leaves, etc.

Payments by contractors and consumers are credited to this minor head, and booked separately according as they are in respect of forests under the control of the Forest Department or of the Revenue Department.

98. *Drift and waifwood and confiscated forest produce.*—Sale-proceeds of drift and waif timber and of confiscated timber and produce of all kinds are credited to this head.

99. *Revenue from forests not managed by Government.*—Revenue derived by Government from forests transferred to the control of forest panchayats is credited to this minor head. The Government revenue is restricted to that derived from the sale of major fuel coupes and the rent levied from the panchayats. All other receipts from these forests, such as grazing fees, removal of leaves for manure and of dead trees, quarrying, etc., are appropriated direct by the panchayats and do not pass through this head. When, as a result of adverse seasonal conditions, a panchayat is not able to realize the grazing fees in full or when, as a result of fodder scarcity, a panchayat forest is thrown open to free or concessional grazing otherwise than on the initiative of the panchayats, a portion of the rent payable by the panchayat is remitted.

Compounding fees collected in respect of offences committed in these forests are also credited to this minor head. A moiety of the fees collected in respect of offences which are reported by each panchayat is given to it as a grant and debited to 10. Forest—b. Conservancy and Works—Forest Panchayats.

100. *Miscellaneous.*—All revenue which does not fall under any other head is credited to this head. The chief sources are fees levied on time-expired permits, penalties for breaches of contract levied from contractors, rents of departmental buildings, forest rest-houses and land under temporary cultivation, fees on registration of property marks, sale-proceeds of surplus and unserviceable stores and elephants and other animals, compounding fees in respect of forest offences except those in panchayat forests reported by the panchayats, receipts on account of cattle straying in forest areas and consequently impounded, compensations for damage awarded by courts, fees for shooting licences, pilgrim fees collected in the Nallamalais, hire of the Forest Department's boats and animals, sale-proceeds of forest lands and buildings and of confiscated implements and other articles which are not forest produce, contributions from local bodies or private individuals and owners of private forests for the construction or maintenance of forest roads, contributions towards the leave salary of forest officers on foreign service, receipts from the Forest College, recoveries of advance payments and fees for fishing licences.

101. *Refunds.*—Refunds of forest revenue collected either erroneously or in excess are shown under this head.

Explanation of variations.

10 102. *Timber and other produce removed from the forests by Government agency.*—The increase in the revised estimate for 1937–1938 is due mainly to the extraction and sale of a larger quantity of sandalwood and railway sleepers than budgeted for. The budget estimate for 1938–1939, besides anticipating only normal extraction and sale of sandalwood and railway sleepers, allows for a fall under rosewood sales as rosewood of export quality is not expected to be available.

10 and 11 103. *Timber and other produce removed from the forests by consumers or purchasers.*—The revised estimate for 1937–1938 takes credit for the sale of a larger quantity of timber than anticipated, for the supply of pine poles for electric transmission posts and for the collection, in addition to the lease amount for the current year, of the first instalment of

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the lease amount for 1938–1939 in respect of certain coupes in Nilambur. The decrease in the budget estimate for 1938–1939 is due to the anticipated reduction of the existing rates of grazing fees by half, smaller revenue expected from the Ulandi leased forests in South Coimbatore and from the sale of bamboos in Vellore, and to the postponement of the sale of fuel coupes in Nellore as the contractor has fallen in arrears with regard to the payment and working of coupes leased to him. 10 and 11

104. *Miscellaneous.*—The fall in the revised estimate for 1937–1938 is mainly due to smaller receipts from compounding fees than anticipated. The further decrease in the budget estimate for 1938–1939 is the net effect of a reduction resulting from the stoppage of fresh admissions from July 1938 in the Forest College with a view to the eventual closure of the college and a slight increase in revenue from the sale of elephants. 10 and 11

XI. Registration.

12

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate 1937–1938.	Budget estimate, 1938–1939.
Fees for registering documents	20·70	20·85	22·75	26·00
Fees for copies of registered documents	·62	·67	·66	·66
Miscellaneous	9·42	9·45	10·38	10·42
Total ..	**30·74**	**30·97**	**33·79**	**37·08**
Deduct—Refunds	— ·05	— ·06	— ·04	— ·05
Grand Total ..	**30·69**	**30·91**	**33·75**	**37·03**

Revenue.

105. Under the Indian Registration Act, 1908, the registration of documents is compulsory or optional according to the nature of the documents. All documents affecting immovable property unless exempted and authorities to adopt (not conferred by a will) require registration and all other documents may be registered at the option of the party concerned.

106. Fees and other receipts collected by the Registration Department are in respect of the following :—

(1) Registration of documents ;

(2) Making or granting copies of reasons, entries, or documents, including fees on applications for copies and for comparing and certifying copies printed at the expense of an applicant ;

(3) Searching the registers ;

(4) Authentication of powers of attorney ;

(5) Issue of processes and commissions ;

(6) Filing translations, applications and appeals ;

(7) Attending at private residences ;

(8) Safe custody and return of documents including postage charges for return ;

(9) Deposit and withdrawal of sealed covers containing wills ;

(10) Rents from residential buildings, recoveries of overpayments, if any, in previous years, of cost of special staff employed at the request of parties, and of leave contributions of officers on foreign service, sale-proceeds of unserviceable stores and materials, fees for transmission of notices presented with documents under the Madras Estates Land Act and other items.

Item (1) is credited to the minor head Fees for registering documents, item (2) to the minor head Fees for copies of registered documents and all other items to the minor head Miscellaneous.

107. A few classes of documents have been exempted from the payment of fees in whole or in part, e.g.—

(*a*) mortgage deeds executed by Government servants in respect of house-building advances ;

(*b*) documents relating to co-operative societies and land mortgage banks ;

(*c*) encumbrance certificates issued in connexion with loans under the Agriculturists Loans Act.

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EXPLANATION OF VARIATIONS.

12 108. *Fees for registering documents.*—The increase in the revised estimate for 1937-1938 is due to increase in the number of registrations, levy of fees (at half the ordinary rates) for transactions relating to the central and primary land mortgage banks and general enhancement of registration fees as from the 1st January 1938.

The budget estimate for 1938–1939 takes credit for a full year's effect of the general enhancement of registration fees.

12 109. *Miscellaneous.*—The increase in the revised estimate for 1937-1938 and the budget estimate for 1938–1939 occurs mainly under search fees consequent on the increase in the number of registrations.

XII. Receipts under Motor Vehicles Acts.

13

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.
Receipts under the Indian Motor Vehicles Act	4·70	4·56	5·08	5·08
Receipts under the Provincial Motor Vehicles Taxation Act	44·20	44·50	50·00	50·00
Total ..	48·90	49·06	55·08	55·08
Deduct—Refunds	— ·36	— ·35	— ·42	— ·42
Grand Total ..	48·54	48·71	54·66	54·66

Revenue.

110. Taxes and fees levied under the Madras Motor Vehicles Taxation Act, 1931, the Indian Motor Vehicles Act, 1914, and the rules issued thereunder are credited to this major head.

111. *Receipts under the Indian Motor Vehicles Act.*—Fees levied in pursuance of rules made under the Indian Motor Vehicles Act, 1914, are credited to this minor head. The main items are—

Fees for registration of motor vehicles and for transfer of ownership or possession and for trade licences issued to manufacturers, dealers and repairers; for bus competency certificates and for permits to undergo instruction in motor driving, and for licences and badges to drivers; for permits for the letting or plying for hire of motor vehicles (G permits) and for conductors' licences and badges in such vehicles, fees for inspection of such vehicles, and fees levied from applicants for posts of inspectors of motor vehicles. Fees for furnishing extracts to trading firms from the register of motor vehicle are also credited to this head.

112. *Receipts under the Provincial Motor Vehicles Taxation Act.*—The Madras Motor Vehicles Taxation Act, 1931, substituted a provincial tax on motor vehicles for all tolls levied by the Government and by local bodies and the tax on motor vehicles levied by local bodies before the commencement of the Act, and provided for the distribution of the proceeds of the provincial tax, after deducting the amount of tax refunded and the expenses of collection, on the basis of the average annual income of the Government and of local bodies from tolls and the local tax on motor vehicles during the three years ending the 31st March 1931. On this basis the share of local bodies is about 95·19 per cent and that of the Government about 4·81 per cent of the net proceeds in each year. The local bodies are paid in advance each year 95 per cent of the estimated amount due to them for that year, the balance being paid in the succeeding year together with the advance payments in respect of that year.

The expenses of collection and the payments on account of the share of local bodies are debited to the corresponding expenditure head 12. Charges on account of Motor Vehicles Acts.

EXPLANATION OF VARIATIONS.

13 113. *Receipts under the Indian Motor Vehicles Act.*—The increase in the revised estimate for 1937–1938 is due to increase in the number of motor vehicles, levy of fees for the transfer of ownership or possession, for issue of bus drivers' and conductors' badges and bus competency certificates and enhancement of fees for conductors' licences.

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114. *Receipts under the Provincial Motor Vehicles Taxation Act.*—The improvement in the revised estimate for 1937–1938 and in the budget estimate for 1938–1939 is chiefly due to an increase in the number of vehicles mainly lorries and buses plying for hire. 13

XIII. Other Taxes and Duties.

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.	
	RS.	RS.	RS.	RS.	14
Taxes on luxuries including taxes on entertainments, amusements, betting and gambling—					
Betting tax	·82	1·60	1·32	1·28	
Receipts from electricity duties—					
Fees under the Indian Electricity Rules and fees for the electrical inspection of cinemas.	·34	·33	·40	·40	
Other receipts	·01	·20	·01	·61	
Deduct—Refunds	— ·02	— ·01	— ·02	— ·01	
Receipts under the Madras Regulation of the Sale of Cloth Act, 1937.	..	..	1·60	·80	
Total ..	1·15	2·12	3·31	3·08	

Revenue.

115. *Betting tax.*—The Madras Betting Tax Act, 1935, which is at present in force only in respect of the race meetings at Guindy in the Chingleput District, authorizes the levy of the following taxes :—

(1) On backers in respect of all moneys paid by them into any totalizator by way of stakes or bets ;

(2) On book-makers in respect of all moneys (exclusive of the amount of bets) paid or agreed to be paid by them to backers.

The maximum rate of tax in both cases is 4 per cent of every sum paid into the totalizator and of every sum paid out by the book-makers. The tax was levied at $1\frac{1}{4}$ per cent in 1935–1936 and in 1936–1937 and is levied at $2\frac{1}{2}$ per cent from 1937–1938.

116. *Fees under the Indian Electricity Rules and fees for the electrical inspection of cinemas.*—Fees for meter test and arbitration and for technical advice to local bodies, licence and inspection fees leviable under the Indian Electricity Act and Rules, and fees under the Cinematograph rules for electrical inspection of cinemas are credited under this head.

117. *Other receipts.*—The main item is the royalty collected from the Mysore Government for the utilization of the Cauvery water at Sivasamudram for generation of electricity. Water taken for power houses in some estates in the Coimbatore and Nilgiri districts is also charged for and the receipts credited to this head.

118. *Receipts under the Madras Regulation of the Sale of Cloth Act, 1937.*—Under the Madras Regulation of the Sale of Cloth Act, 1937, all dealers in cloth or in articles of wearing apparel made of cloth are required to obtain an annual licence for each shop or place of business, but a hawker is liable to obtain only one licence annually whatever his area of operations may be. The licences granted under the Act expire on the last day of the financial year for which they are granted but may be renewed from year to year. Licensees dealing exclusively in cloth woven on handlooms or articles of wearing apparel made therefrom are exempt from the payment of any fee for their licences. The fee for the grant or renewal of the licences in respect of others is two rupees where the monthly turnover of business does not exceed three thousand rupees, and five rupees where such monthly turnover exceeds three thousand rupees. These fees are credited to this minor head. The fee for a financial year is payable in advance in the preceding year.

Explanation of variations.

119. *Betting tax.*—The decrease in the revised estimate for 1937–1938 is apparently due to the doubling of the rate of tax as from the current financial year affecting adversely the amount of bets. The receipts in the current year should have been lower but for 14

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14 the attendance at the races by visitors to the City during the visits of His Excellency the Viceroy and Lord Tennyson's cricket team. The budget estimate for 1938–1939 accordingly allows for a small fall.

14 120. *Other receipts.*—The royalty payable by the Mysore Government for the utilization of the Cauvery water for the years 1935–1936 to 1937–1938 is expected to be paid only in 1938–1939. This accounts for the decrease in the revised estimate for 1937–1938 and the increase in the budget estimate for 1938–1939.

121. *Receipts under the Madras Regulation of the Sale of Cloth Act, 1937.*—The revised estimate for 1937–1938 takes credit for the licence fee for 1937–1938 and 1938–1939, while the budget estimate for 1938–1939 takes credit for the fee for 1939–1940 only.

Irrigation, Navigation, Embankment and Drainage Works—Gross Receipts.

122. Irrigation, navigation, embankment and drainage works are classified in the accounts either as works for which capital accounts are kept or as works for which no capital accounts are kept—see paragraph 316.

Revenue accruing on account of these works is classified as follows :—

(1) Indirect receipts representing the portion of land revenue due to irrigation works, which is collected by the Revenue Department, initially credited to VII. Land Revenue and subsequently transferred to the Irrigation Revenue heads—see paragraph 42.

(2) Direct receipts collected by the Irrigation Department.

These direct receipts represent sale-proceeds of water sold for irrigation purposes and collected otherwise than as part of the land revenue demand and of water sold for domestic consumption in towns and to railways, factories, mills, etc. ; receipts by the sale of the produce of regular plantations on canal banks and of wood, grass, etc., from other than regular plantations ; navigation receipts, such as from transit dues, transport profits and tolls and hire of ferry boats ; rents realized from canal berms and from buildings, furniture and other special amenities, recoveries of expenditure from cultivators and others, e.g., for kudimaramat works executed by the Irrigation or Revenue Department ; and miscellaneous receipts, e.g., from sale of drift wood and of unserviceable or surplus stores and materials, confiscated deposits, etc.

XVII. Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—Gross Receipts.

15–20

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.
Irrigation Works—				
Productive	5·48	5·01	4·92	4·68
Unproductive	·66	·66	·67	·67
Portion of land revenue due to irrigation (Productive and Unproductive)	157·30	161·42	137·66	138·16
Navigation, Embankment and Drainage Works—Unproductive	1·11	1·12	1·08	1·07
Total ..	164·55	168·21	144·33	144·58

Revenue.

123. *Irrigation Works—Productive.*—The major portion of the receipts accrues from the Godavari, Kistna and Cauvery delta systems, the Cauvery-Mettur Project areas and the Periyar system.

124. *Unproductive.*—The Madras Water-supply and Irrigation system, the Kurnool-Cuddapah canal and the Kanniyampalayam anicut in Coimbatore contribute the major portion of the receipts under this head.

125. *Navigation, Embankment and Drainage Works.*—Nearly the whole of the revenue accrues from the Buckingham canal, that from the Vedaranniyam canal being negligible.

EXPLANATION OF VARIATIONS.

16–17 126. *Irrigation Works—Productive.*—The decrease in the revised estimate for 1937–1938 is mainly due to the transfer of certain receipts to the Mettur Township Committee and to a fall under navigation fees owing to the absence of special credits as in preceding

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years. This decrease is partly offset by increases under sales of water due to collection of arrears from the Bandar and Tuticorin Municipalities; under canal produce and plantations owing to the sale of wind-fallen trees in cyclone-affected areas in the Kistna delta system and to the increased produce in the Cauvery-Mettur Project areas; and under rents from Mettur buildings due to collection of arrears of rent from the Electricity Department and the large demand for the quarters there from private parties.

The further decrease in the budget estimate for 1938–1939 is due to the exclusion of the special items of credit in 1937–1938, to the transfer of certain buildings at Mettur to the Electricity, Education and Fisheries Departments and to the expectation that the demand for quarters at Mettur from private parties will be less.

127. *Portion of land revenue due to irrigation.*—The variations have been explained in paragraph 50. 16 and 18

XVIII. Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept.

21–23

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.
Irrigation Works—				
Public Works Department	·61	·61	·59	·58
Minor Irrigation	·49	·50	·52	·50
Portion of land revenue due to Irrigation ..	91·41	95·36	80·87	81·98
Navigation, Embankment and Drainage Works.	·79	·79	·83	·83
Total ..	93·30	97·26	82·81	83·89

Revenue.

128. *Irrigation Works—Public Works Department.*—The main items of receipts are on account of water taken by the Madura Mills Company and other mills and railways and from sale of canal produce.

129. *Minor Irrigation.*—These are under the control of the Revenue Department and the main items of receipts are recoveries on account of kudimaramat works and from sale of water to railways, mills, etc.

130. *Navigation, Embankment and Drainage Works.*—The receipts accrue mainly from the river conservancy divisions and the West Coast and Dummagudem canals.

EXPLANATION OF VARIATIONS.

131. *Portion of land revenue due to Irrigation.*—The variations have been explained in paragraph 50. 22

XX. Interest.

24–26

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.
Interest on loans and advances by Provincial Government.	23·58	19·85	19·39	20·17
Interest on arrears of revenue	·45	·29	·24	·71
Interest realized on investments of Provincial balances. ..	(*a*) 1·18	..	·11	·01
Miscellaneous	·08	·03	·01	·01
Total ..	25·29	20·17	19·75	20·90
Deduct—Refunds	—·10	—·02	—·02	—·02
Grand Total ..	25·19	20·15	19·73	20·88

(*a*) Interest on Provincial balances deposited with the Central Government.

Revenue.

132. *Interest on loans and advances by Provincial Government.*—Interest on the outstanding principal of loans advanced by the Government to local bodies, cultivators, co-operative societies and land mortgage banks and others for various purposes and to Government servants for the purchase of conveyances, type-writers and passages is credited to this minor head. The mode of liquidation generally adopted in the case of loans other than those to Government servants is the equated payment system, according to which the number of years in which the loan should be repaid is first settled and the annual or half-yearly instalment towards the payment of interest and principal is then

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fixed. That portion of the periodic instalment which represents the interest on the outstanding principal at the time of each payment is credited to this head XX. Interest and the balance is taken as a receipt under the Debt head Loans and Advances by the Provincial Government. Interest at penal rates is ordinarily levied on all overdue instalments.

Normally, the receipts under the head Interest on account of these loans should decline in proportion to the amount of principal after each periodic instalment but this is usually more than made up by interest accruing from new loans advanced from year to year, though the fall in interest rates has tended to retard this growth.

As regards advances to Government servants, the period of repayment of the principal is fixed as also the amount of the instalments. All repayments until the amount advanced is liquidated are credited in reduction of the principal, interest, calculated at simple interest rates on the amount of principal outstanding after each instalment, being collected thereafter in one or more instalments.

133. *Interest on arrears of revenue.*—Interest levied on overdue payments of Government demands, such as land revenue, excise, forest and other heads, is credited to this minor head.

134 *Interest realized on investment of Provincial balances.*—Up to the year 1936–1937 it was open to Provincial Governments to invest their surplus balances with the Government of India. From 1937–1938, such investment may be only in treasury bills or in securities. Interest derived from such investments of surplus balances other than those relating to specially constituted funds, such as the Famine Relief Fund, Loan Sinking Fund, Electricity Reserve Funds, etc., is credited to this head.

135. *Miscellaneous.*—Interest allowed by courts on amounts decreed in favour of the Government and interest levied on purchase money of waste lands collected in instalments and of jail and other manufactures not paid within the time allowed and interest on other accounts are credited to this minor head.

EXPLANATION OF VARIATIONS.

24 and 25 136. *Interest on loans and advances by Provincial Government.*—The decrease in the revised estimate for 1937–1938 is due to the actual disbursement of loans to municipalities in 1936–1937 having been smaller than was anticipated in the revised estimate for that year and to the suspension of the recovery of loan instalments under the Land Improvement and Agriculturists Loans Acts in Bellary and other districts owing to the failure of the monsoon. On the other hand, receipts from interest in respect of loans advanced to agriculturists for redemption of debt are expected to be higher than the budget figure. The budget estimate for 1938–1939 does not anticipate any suspensions of loan instalments such as those ordered in 1937–1938, and takes credit for the interest on loans disbursed in 1937–1938.

24 137. *Interest on arrears of revenue.*—The budget estimate for 1938–1939 takes credit for the realization of the interest on the balance of peshkash from a zamindari which is in arrears and which is expected to be collected in 1938–1939. The peshkash due will be credited to VII. Land Revenue and the interest to this head.

24 and 26 138. *Interest realized on investment of Provincial balances.*—The revised estimate for 1937–1938 takes credit for the interest realized on investments of surplus balances. The amount available for investment in 1938–1939 is expected to be small.

XXI. Administration of Justice.

26–27

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.
Sale-proceeds of unclaimed and escheated property.	·12	·14	·10	·10
Court-fees realized in cash	1·87	1·88	1·81	1·81
General fees, fines and forfeitures	13·06	13·06	13·68	13·68
Miscellaneous fees and fines	1·01	·87	·95	·95
Recoveries of overpayments	·05	·05	·06	·05
Collection of payments for services rendered ..	·21	·12	·21	·21
Miscellaneous	1·05	1·04	·82	·82
Total ..	17·37	17·16	17·63	17·62
Deduct—Refunds	— ·63	— ·86	— ·83	— ·83
Grand Total ..	16·74	16·30	16·80	16·79

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Revenue.

139. *Sale-proceeds of unclaimed and escheated property.*—The sale-proceeds of the unclaimed personal property of persons who die intestate and without heirs and of real property escheated to the Government under the Madras Endowments and Escheats Regulation, 1817, are credited to this head.

140. *Court-fees realized in cash.*—The receipts under this head are mainly process servers' and amins' fees, court fees realized by village courts, recoveries on account of pauper suits, and fees collected by civil officers for attesting powers-of-attorney.

141. *General fees, fines and forfeitures.*—Under this head are credited—

(*a*) fees collected for the translation and printing work connected with suits and cases in the High Court and Privy Council appeals;

(*b*) fines imposed and realized by magisterial and judicial officers, including those which under specific enactments or at the discretion of the Government are paid over to local bodies, branches of the Society for Prevention of Cruelty to Animals and others;

(*c*) forfeitures of bail bonds; and

(*d*) sale-proceeds of confiscated properties and other articles which remain unclaimed in courts.

The amounts due to local bodies in respect of fines are debited to 27. Administration of Justice—d. Presidency Magistrates' Courts and g. Criminal Courts, as and when they are paid over to them.

142. *Miscellaneous fees and fines.*—The fees and commission of the Administrator-General and Official Trustee, deposits towards the travelling and other expenses of Government servants who are summoned to give evidence in their official capacity in cases to which the Government are a party, fees received by Government officers for performing duties as notaries public, petroleum and cinema licence fees, fees for enrolment as pleaders and advocates and for applications to posts in the Judicial Department the recruitment for which has been excluded from the purview of the Public Service Commission and cash receipts of record-rooms in offices of which the cost is debited to the head 27. Administration of Justice, are credited to this minor head.

143. *Recoveries of overpayments.*—Recoveries of pay and allowances overpaid in previous years are credited to this minor head.

144. *Collection of payments for services rendered.*—The rent collected by the High Court for the use of fans, etc., in the chambers occupied by advocates and others in the High Court buildings and leave contributions in respect of officers of the Judicial department in foreign service and district judges doing judicial duties in the Sandur State and in the Residents' courts at Secunderabad and Bangalore are credited to this minor head.

145. *Miscellaneous.*—Sale-proceeds of old stores and materials, lapsed deposits of official receivers and cash receipts under the Indian Arms Act, 1878, realized by District Magistrates are the chief items that are credited to this minor head.

146. *Refunds.*—Refunds of fines ordered on appeals or by other competent authorities and of translation and printing and other fees collected in excess are the chief items.

EXPLANATION OF VARIATIONS.

147. *General fees, fines and forfeitures.*—The course of actuals in 1937–1938 shows an increase in receipts from fines realized by courts, due partly to the increase in food adulteration cases and the working of the Madras Prohibition Act, 1937. 26

148. *Miscellaneous.*—The course of receipts in the current year has been low. 27

Pages in the Detailed Budget Estimates of Revenue.

XXII. Jails and Convict Settlements.

28

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.
Jails	·84	·69	·69	·62
Jail manufactures	5·78	5·76	5·92	5·92
Recoveries of overpayments	·03	·04	·02	·02
Collection of payments for services rendered ..	·05	·05	·06	·05
Total ..	**6·70**	**6·54**	**6·69**	**6·61**
Deduct—Refunds	..	..	..	..
Grand Total ..	**6·70**	**6·54**	**6·69**	**6·61**

Revenue.

149. *Jails.*—Recoveries on account of convicts hired to Government departments (the branch press and the quinine packing section in the Penitentiary, the Public Works Department, etc.), railway companies and others, and of the transportation and maintenance charges of prisoners of other Provinces and Indian States confined in the jails of this Province ; recoveries of maintenance charges of juvenile offenders of the Civil and Military Station, Bangalore, in certified schools and of adolescent offenders of the same station and those from the British Administered areas in the Hyderabad State in the Borstal schools ; rents of buildings and miscellaneous receipts, such as the sale-proceeds of the surplus garden and dairy produce of jails and livestock and of old stores and materials are credited to this minor head.

150. *Jail manufactures.*—Receipts from the Cinchona Department on account of the packing and distribution of quinine in the Penitentiary and sale-proceeds of articles produced in the manufacturing departments of jails, which are purchased mostly by the Forest, Police, Stationery, Posts and Telegraphs and Defence Departments, are credited to this head. But the value of articles manufactured in one jail and supplied to another within the Province is adjusted in reduction of the expenditure in the manufacturing jail.

The receipts from these manufactures are counterbalanced by expenditure involved in their production which is debited to the expenditure head 28. Jails and Convict Settlements—Jail manufactures, except to the extent representing the percentage charged as profits of the Jail Department.

151. *Collection of payments for services rendered.*—The pay and allowances of the staff employed in the district jail at Secunderabad and paid in the first instance from Provincial revenues and debited to 28. Jails and Convict Settlements—District and Special Jails, are subsequently recovered from the Secunderabad Local Fund. Such recoveries are credited to this head, recoveries representing leave and pensionary contributions being credited to the head XLIV. Receipts in aid of superannuation.

Explanation of variations.

28 152. *Jails.*—The decrease in the budget estimate for 1938–1939 is mainly due to the decrease in the number of Orissa prisoners confined in the jails of this Province.

28 153. *Jail manufactures.*—The increase in the estimates is due to increase in orders for jail-made articles. The budget estimate for 1938–1939 does not take account of the possible fall in receipts consequent on the release before their time of long-term prisoners employed in jail manufactures.

29

XXIII. Police.

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.
Contribution for railway police	3·50	3·49	3·05	4·06
Recoveries on account of the Presidency police ..	1·12	1·11	1·16	1·15
Fees, fines and forfeitures	·31	·32	·34	·34
Recoveries of overpayments	·19	·13	·17	·15
Collection of payments for services rendered ..	·22	·09	·32	·05
Miscellaneous	·50	·96	·47	·46
Total ..	**5·84**	**6·10**	**5·51**	**6·21**
Deduct—Refunds	— ·01	— ·01	— ·01	— ·01
Grand Total ..	**5·83**	**6·09**	**5·50**	**6·20**

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Revenue.

154. The receipts realized by the Police in Madras City and in the districts are booked separately in the accounts, as the Police Force in Madras City is constituted under the Madras City Police Act, 1888, and the Police Force in the districts under the Madras District Police Act, 1859.

155. *Contribution for railway police.*—The contribution payable by the Railway Board under section 187 (3) of the Government of India Act, 1935, and that payable by Indian States towards the cost of order police employed by the Madras Government on company managed railways and on railway lines within the limits of Indian States are credited to this head. The amount of the contribution is based on the actual expenditure incurred by this Government on the police employed on order duties within the jurisdiction of the two railway police districts in this province, namely, Madras and Trichinopoly. Leave and pensionary contributions are also collected, the former being credited to this head and the latter to XLIV. Receipts in aid of superannuation.

156. *Recoveries on account of the Presidency police.*—These comprise hackney carriage fees, licence fees for places of public resort, entertainments, processions and the like, receipts on account of cattle-pounds (which in Madras City are under the control of the police), fees for the censorship of cinema films, recoveries from the Madras Port Trust of two-thirds of the cost of the harbour police and half the cost of the quarantine police, sale-proceeds of unclaimed animals, confiscated arms and old stores and materials and receipts from hire to the public of the police motor ambulance.

157. *Fees, fines and forfeitures.*—Receipts realized by the district police are credited to this minor head. The main items are hackney carriage fees and fees collected by the Finger Print Bureau.

158. *Recoveries of overpayments.*—Recoveries of overpayments of pay and allowances, and refunds of the cost of ticket requisitions and passages drawn in excess in previous years are the main items credited to this minor head.

159. *Collection of payments for services rendered.*—Recoveries on account of leave and passage contributions of officers of the Police Department on foreign service, feeding and other charges of police supplied to local bodies, private persons and others in connexion with festivals, etc., and charges for the training in the Police Training School at Vellore of officers deputed by Indian States and other Governments, are the main items credited to this minor head.

160. *Miscellaneous.*—Under this head are credited—

(*a*) rents realized from police officers for whom residential quarters have been rented by the department;

(*b*) amounts recovered from the Vizagapatam Port Trust on account of the harbour police;

(*c*) fees paid by applicants for selection as sergeants and sub-inspectors in the regular police and as subadars and jamadars in the Malabar Special Police;

(*d*) credit allowed by the Defence Department on account of unserviceable articles returned; and

(*e*) sale-proceeds of old stores and materials.

Explanation of Variations.

161. *Contribution for railway police.*—The budget estimate for 1937–1938 took credit for the contribution payable by the Railway Board towards the cost of order police employed by the Madras Government calculated on the railway mileage within the limits of this province. According to the arrangements since made, the payments will be made by the Railway Board quarterly in arrears on the basis of the actual expenditure incurred. Consequently the revised estimate for 1937–1938 takes credit for the payments due for three quarters only in the year. The budget estimate for 1938–1939 allows for contributions for four quarters. 29

162. *Collection of payments for services rendered.*—The increase in the revised estimate for 1937–1938 is due to recoveries from the Civil and Military Station, Bangalore and Coorg for the training of their sub-inspectors in the Police Training School in 1935 and 1937, to the increase in the leave contribution payable for the East Coast Special Police Force which was employed for a longer period than anticipated, and to the recovery of 29

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Rs. 9,500 being the balance of the amount due from the Government of Orissa for the year 1936–1937 on account of the policing of the railway lines in the areas transferred to that Government.

The budget estimate for 1938–1939 allows for normal receipts under this head and for arrear recoveries from the Government of India, on account of the work done by the Commissioner of Police in connexion with the issue of passports.

29 163. *Miscellaneous.*—The budget estimate for 1937–1938 included the receipts from the General Police Fund. It was subsequently decided that, with effect from 1st April 1937, the transactions relating to the General Police Fund should be exhibited in the Deposit Account. Consequently the revised estimate for 1937–1938 and the budget estimate for 1938–1939 exclude these receipts.

XXVI. Education.

30-31

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.
University	5·03	5·17	5·19	5·25
Secondary	·25	·25	·22	·25
Special	·43	·45	·48	·50
General	1·89	1·98	2·24	1·56
Total ..	**7·61**	**7·85**	**8·13**	**7·56**
Deduct—Refunds	— ·12	— ·07	— ·07	— ·07
Grand Total ..	**7·49**	**7·78**	**8·06**	**7·49**

Revenue.

164. *University.*—Fees for tuition, registration and admission and fee fines in Government Arts and Training Colleges (including those which have secondary departments and model schools respectively attached to them) and in the Law and Engineering Colleges are credited to this section.

165. *Secondary.*—Fees for tuition and admission and fee fines in Government secondary schools are credited to this section.

166. *Special.*—This section exhibits fees for tuition and admission and fee fines in model schools attached to Government training schools.

167. *General.*—The receipts credited to this section are—

(1) Contributions from Indian States and others on account of students deputed by them to the educational institutions in this Province, e.g., engineering and training colleges and schools ;

(2) Income from endo wments attached to Government institutions;

(3) Recoveries of overpayments made in previous years, mainly in respect of grants to local bodies, village panchayats, district educational councils and aided institutions, of pay and a llowances of Government servants, scholarships overdrawn in previous years and stipends recovered from students for failure to fulfil the terms of their bonds ;

(4) Contributions levied on account of the leave salary of officers on foreign service when it is levied separately and is not combined with the pensionary contribution ; and

(5) Miscellaneous receipts, such as laboratory, reading room, examination and medical inspection fees, rents (other than from buildings borne on the registers of the Public Works Department and maintained by that department) and other recoveries from boarders of hostels attached to Government institutions, and sale-proceeds of manual training articles, garden products, unserviceable stores and materials, furniture and laboratory and other articles.

EXPLANATION OF VARIATIONS.

30 168. *General.*—The increase in the revised estimate for 1937–1938 is mainly due to the recovery from the managements of the Madras Christian College and the Wesley High School, Royapettah, of grants for buildings paid in previous years consequent on those buildings ceasing to be used for educational purposes.

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Revenue.

The decrease in the budget estimate for 1938–1939 is due to the exclusion of the special recovery mentioned above and to rents realized from hostels maintained by the Public Works Department being credited to the head XXXIX. Civil Works from 1938–1939.

XXVII. Medical.

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.
Medical College and school fees	2·44	2·35	2·37	2·37
Hospital receipts	1·58	1·55	1·80	1·80
Mental hospital receipts	·60	·54	·60	·60
Sale of medicines	·01	·01	·02	·02
Contributions	1·01	·92	1·09	·87
Income from endowments	·35	·44	·38	·44
Recoveries of overpayments	·27	·22	·22	·22
Collection of payments for services rendered ..	2·38	2·45	2·20	2·20
Miscellaneous	·68	·71	·71	·62
Total ..	9·32	9·19	9·39	9·14
Deduct—Refunds	— ·09	— ·09	— ·11	— ·11
Grand Total ..	9·23	9·10	9·28	9·03

13

Revenue.

169. *Medical college and school fees.*—Fees for registration, admission and tuition and fee fines in the Madras and Vizagapatam Medical Colleges, the Stanley Medical School, the Lady Willingdon Medical School for Women and the Indian Medical School and fees levied from candidates for the diploma courses in gynæcology and obstetrics and in ophthalmology are credited to this minor head.

170. *Hospital receipts.*—Under this minor head are credited fees levied for medical advice, nursing and dieting of paying patients treated in Government hospitals in Madras City and the mufassal. The major portion of these receipts is realized from the City hospitals and the hospitals in the Nilgiris, Coimbatore, Vizagapatam, Madura, Tanjore and Malabar.

171. *Mental hospital receipts.*—The receipts represent recoveries on account of paying patients in the mental hospitals at Madras, Calicut and Waltair.

172. *Sale of medicines.*—The receipts under this head represent fees charged for dispensing at Government hospitals prescriptions of private medical practitioners for their patients in places where there are no chemists and druggists shops.

173. *Contributions.*—Contributions paid by the Madras Corporation towards the maintenance of the City hospitals, by the West Tanjore District Board (Chatram funds) towards the maintenance of the district headquarters hospital at Tanjore, by the Cochin, Travancore and Hyderabad States for the training of their students in the medical colleges and schools, and other contributions received from local bodies, private benefactors and others for medical purposes, such as the contribution from the British Empire Leprosy Relief Association towards the cost of a leprosy officer, are credited to this head.

174. *Income from endowments.*—The interest accruing from investments of hospital endowments made by private donors or by public subscription is credited to this head.

175. *Recoveries of overpayments.*—Overpayments of pay and allowances and of subsidies to local bodies for medical purposes recovered in a subsequent year are credited to this head.

176. *Collection of payments for services rendered.*—Under this head are credited recoveries on account of analytical work done by the Chemical Examiner on behalf of departments of the Central Government, recoveries on account of midwifery training in the Women and Children's Hospital, Madras, of pupils sent by other Governments and of the training of medical pupils for the Defence Department; and recoveries from local bodies on account of Government medical officers lent to them.

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177. *Miscellaneous.*—Fees for X-ray, pathological and analytical examinations, security deposits forfeited by hospital contractors, rents collected from students of medical colleges and schools occupying hostel buildings other than those maintained by the Public Works Department and the sale-proceeds of condemned stores, furniture and materials and of garden and other produce in the mental hospitals, are the main items credited to this minor head.

178. *Refunds.*—These are hospital stoppages collected in advance and subsequently refunded on making up the final bill, and refunds of wrong credits of medical board examination fees, contributions paid in excess by local bodies, etc.

EXPLANATION OF VARIATIONS.

31 179. *Hospital receipts.*—The improvement in the revised estimate for 1937–1938 and in the budget estimate for 1938–1939 occurs chiefly in mufassal hospitals, notably in the Coimbatore and Vizagapatam districts.

31 180. *Contributions.*—The increase in the revised estimate for 1937–1938 is chiefly due to the anticipated recovery of arrears of contribution from the West Tanjore District Board (Chatram funds) towards the maintenance of the headquarters hospital, Tanjore.

31 181. *Collection of payments for services rendered.*—The decrease in the revised estimate for 1937–1938 and in the budget estimate for 1938–1939 is chiefly due to the withdrawal of Government medical officers from certain local fund institutions.

31 182. *Miscellaneous.*—The decrease in the budget estimate for 1938–1939 is due to the transfer to XXXIX. Civil Works of rents realized from hostel buildings maintained by the Public Works Department which have hitherto been credited to the present head.

32–33

XXVIII. Public Health.

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.
Sale-proceeds of sera and vaccines	·38	·40	·42	·42
Contributions	·22	·18	·14	·17
Recoveries of overpayments	·35	·08	·16	·15
Collection of payments for services rendered ..	1·36	1·67	1·66	1·72
Miscellaneous—				
Direct receipts	·10	·11	·11	·10
Transfers from deposit accounts—				
Poonamallee Health unit	..	..	·27	·27
Anti-malaria operations	..	..	..	·29
Total ..	2·41	2·44	2·76	3·12
Deduct—Refunds	— ·01	..	..	..
Grand Total ..	2·40	2·44	2·76	3·12

Revenue.

183. *Sale-proceeds of sera and vaccines.*—Sera and vaccines supplied by the King Institute to local fund and municipal hospitals, private bodies and others are charged for except in the following cases where the supply is free of charge:—

(1) Sera and vaccines including vaccine lymph required by Government medical institutions;

(2) Cholera vaccine and vaccine lymph required by the Public Health Department and local bodies; and

(3) Sera and bacterial vaccines required by the Victoria Hospital for Women and Children at Vizagapatam.

184. *Contributions.*—Contributions from local bodies and the Travancore Government for cyanogas fumigation experiments in the Cumbum valley in the Madura district and in certain other plague-infected areas, and donations for public health purposes are the main items.

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185. *Recoveries of overpayments.*—Recoveries of pay and allowances overdrawn in previous years, and of provincial grants drawn by local bodies for water-supply and drainage schemes, originally debited to 39. Public Health—Grants for public health purposes, which are found to be in excess on completion of the works are the main items.

186. *Collection of payments for services rendered.*—The pay and leave salary of municipal health officers and of the staff employed for investigation and preparation of plans and estimates for water-supply and drainage schemes are met from provincial funds in the first instance and debited to 39. Public Health—Public Health establishments, and 25 per cent of the pay and leave salary of municipal health officers and the full cost of the other staff are subsequently recovered from the local bodies concerned. The Public Health Department also levies fees for the grant of sanitary certificates to schools under private management and for training candidates for posts as birth and death registrars in municipalities. Recoveries made from the Pasteur Institute on account of pay and allowances of the Government medical officers employed in the Institute, fees for private bacteriological examinations, payments towards the cost of the Government Analyst and his staff by local bodies to whose areas the Madras Prevention of Adulteration Act, 1918, has been extended, fees levied from local bodies for the inspection of their water-works and drainage pumping stations and for the scrutiny and sanction of minor sanitary works by the Sanitary department and centages for the execution of water-supply and drainage schemes of local bodies entrusted to engineering firms are also credited to this head.

187. *Miscellaneous.*—The receipts under this head fall under two main categories, namely :—

(1) receipts directly accruing from the operations of the Public Health and Sanitary Engineering departments ; and

(2) amounts transferred from the deposit accounts of—

(*a*) the grant made by the Central Government and the Rockefeller Foundation in respect of the Poonamallee Health Unit, and

(*b*) the grant made by the Indian Research Fund Association for anti-malarial operations.

Receipts directly realized include hire charges and sale-proceeds of health propaganda apparatus and materials, receipts from the disposal of old stores and materials in the Public Health Department and cost of copies of plans relating to water-supply and drainage schemes supplied by the Sanitary Engineering Department to local bodies for the use of tenderers.

The amounts transferred from the deposit account in respect of the Poonamallee Health scheme is found partly from the Central Government's grant for the economic development and improvement of rural areas and partly from contributions from the Rockefeller Foundation. The expenditure on the scheme is debited to 39. Public Health and a corresponding amount is credited to this receipt head by debit to the deposit head concerned.

The Indian Research Fund Association has agreed to give a contribution of 2 lakhs spread over a period of five years for anti-malarial operations in this Presidency approved by the Association subject to the condition that an equal amount is contributed from Provincial funds. The Association's contribution is credited to the deposit account on receipt. The expenditure on the operations including the Madras Government's share is debited to 39. Public Health—Expenses in connexion with epidemic diseases—Anti-malarial operations partly financed from contributions from the Indian Research Fund Association, and an amount equal to half the expenditure representing the Association's share is transferred from the deposit account to the present head.

Explanation of variations.

188. *Contributions.*—The contributions from the Rockefeller Foundation towards expenditure on the Poonamallee Health scheme, for which credit was taken in the budget estimate for 1937–1938 under this head, is, with effect from the current year, credited to the deposit account on receipt. The revised estimate for 1937–1938 and the budget estimate for 1938–1939 do not therefore take credit for this contribution under this head. On the other hand, larger contributions are expected from local bodies on account of the extension of the scheme of cyanogas fumigation experiments to new areas. 32

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32 189. *Transfers from deposit accounts.*—The transactions relating to the deposit accounts are as follows:—

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate 1938–1939.
Poonamallee Health Unit—				
Opening balance	·24	..	..	..
Add—Receipts	·09	·27	·27	·27
Total ..	·33	·27	·27	·27
Deduct—Outgoings	·33	·27	·27	·27
Closing balance	..	..	..	..
Anti-malarial operations—				
Opening balance	..	..	..	·20
Add—Receipts	..	..	·20	·20
Total ..	..	..	·20	·40
Deduct—Outgoings	..	..	..	·29
Closing balance	..	..	·20	·11

XXIX. Agriculture.

33–34

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.
Agricultural receipts—				
Direct receipts	1·88	1·94	1·89	1·87
Transfers from deposit accounts ..	1·78	2·08	1·46	1·20
Recoveries of overpayments	·06	·04	·04	·04
Collection of payments for services rendered	·06	·04	·05	·03
Total ..	3·78	4·10	3·44	3·14
Deduct—Refunds	—·01	—·01	—·01	—·01
Grand Total ..	3·77	4·09	3·43	3·13

Revenue.

190. Receipts pertaining to the operations of the Department of Agriculture are credited to this major head.

191. *Agricultural receipts.*—These fall into two main categories, namely:—

(1) Receipts directly accruing from the operations of the department;

(2) Amounts transferred to this head from the deposit accounts of grants made by the Imperial Council of Agricultural Research and the Indian Central Cotton Committee for specific purposes and of contributions for cattle improvement.

Direct receipts consist of the sale-proceeds of dairy and farm produce at district stations and at the central farm at Coimbatore, cotton, green manure and other seeds produced or stocked by the department, agricultural implements and manures, receipts from botanical and other public gardens and the Research Institute, fees and other receipts from the Agricultural College and rents from buildings under the control of the department.

The amounts transferred from the deposit accounts represent that part of the expenditure booked under the expenditure head 40. Agriculture which is financed from grants.

192. *Recoveries of overpayments.*—Cash recoveries from seed farm ryots of the value of seeds supplied to them for sowing if the seeds supplied by them from their seed farms are found unsatisfactory and recoveries of pay and allowances overdrawn in previous years are credited to this head.

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193. *Collection of payments for services rendered.*—The receipts under this head represent contributions for leave salary on account of officers in foreign service and those employed by Government on behalf of others under Fundamental Rule 127 and the contribution from the Coimbatore District Board for the maintenance of a portion of the Lawley Road adjoining the Agricultural College.

EXPLANATION OF VARIATIONS.

194. *Agricultural receipts—Transfers from deposit accounts.*—The variations are explained in paragraph 566 Demand XVIII—Financed from deposit accounts. 33

195. The transactions relating to the deposit accounts of the grants made by the Imperial Council of Agricultural Research and the Indian Central Cotton Committee and of contribution for cattle improvements are as follows :—

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.
Opening balance	·07	— ·29	— ·29	·17
Add—Receipts	1·54	2·08	1·92	1·23
Total	1·61	1·79	1·63	1·40
Deduct—Outgoings	1·90	2·08	1·46	1·20
Closing balance	— ·29	— ·29	·17	·20

XXX. Veterinary.

	Accounts, 1936–1937.	Budget, estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.	
Veterinary College fees	·30	·32	·33	·35	34-35
Other receipts—					
Direct receipts	·23	·27	·32	·37	
Transfers from deposit account.. ..	·13	·10	·11	·11	
Collection of payments for services rendered	·01	..	·02	..	
Total ..	·67	·69	·78	·83	
Deduct—Refunds	— ·01	— ·01	— ·01	— ·01	
Grand Total ..	·66	·68	·77	·82	

Revenue.

196. *Veterinary College fees.*—Tuition, examination and medical inspection fees collected from students in the Madras Veterinary College, fees realized from the shoeing forge and for animals treated in the hospital attached to the College and rent realized from the veterinary assistant surgeon in charge of the veterinary dispensary at Rayapuram for the occupation of quarters rented to him and sale-proceeds of old stores and materials of the Madras Veterinary College and the veterinary dispensary at Rayapuram are the main items of receipts credited to this minor head.

197. *Other receipts.*—These fall into two main categories, namely :—

(1) Receipts directly realized by the Civil Veterinary Department ; and

(2) Transfers from the deposit account of grants by the Imperial Council of Agricultural Research for specific schemes entrusted to the department.

Receipts directly realized include fees for treatment of animals in, and contributions from local bodies and others for the maintenance of, veterinary hospitals and dispensaries in the mufassal ; sale-proceeds of serum produced by and of used animals in the Serum Institute ; rents realized from veterinary assistant surgeons occupying quarters rented for them by the Department ; fees levied for inspection by veterinary assistant surgeons at Tuticorin, Cuddalore, Cocanada and Vizagapatam of animals and other materials intended for export ; sale-proceeds of old stores and materials ; and recoveries of overpayments made in previous years.

The grant given by the Imperial Council of Agricultural Research is for the investigation of certain animal diseases. The grant is credited on receipt to a deposit head and the expenditure incurred is debited to the expenditure head 41. Veterinary, whilst a corresponding amount is credited to this head.

198. *Collection of payments for services rendered.*—The main item of receipt under this head is the contribution levied towards the leave salary of officers in foreign service.

EXPLANATION OF VARIATIONS.

34 199. *Other receipts—Direct receipts.*—The increase in the estimates is due to the sale of a larger number of used animals in the Serum Institute, to the extension of the system of levy of fees to all veterinary institutions situated in municipal towns, to the levy of increased rates of fees for the inspection and certificate of sheep and goats intended for export at Tuticorin and to the recovery of contributions from local bodies on account of new veterinary dispensaries proposed to be opened during 1938–1939.

34 200. *Other receipts—Transfers from deposit account.*—The position of the deposit account of the grant made by the Imperial Council of Agricultural Research for veterinary investigation is as shown below :—

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.
Opening balance	— ·01	— ·06	— ·06	— ·01
Add—Receipts	·08	·10	·16	·11
Total ..	·07	·04	·10	·10
Deduct—Outgoings	·13	·10	·11	·11
Closing balance	— ·06	— ·06	— ·01	— ·01

XXXI. Co-operative Credit.

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.
Audit fees	·79	·75	·82	·83
Miscellaneous receipts—				
Direct receipts..	2.76	2·52	2·50	2·60
Transfers from deposit accounts ..	·04	1·12	·72	·94
Total ..	3·59	4·39	4·04	4·37
Deduct—Refunds	— ·02	— ·01	— ·02	— ·02
Grand Total ..	3·57	4·38	4·02	4·35

Revenue.

201. *Audit fees.*—Fees for the audit by the staff of the Co-operative Department of the accounts of co-operative banks and societies other than societies for the audit of which special staff is employed are credited to this minor head. The fee is calculated on the total working capital of the banks and societies except in the case of societies of certain special types, where it is calculated on the basis of the value of goods purchased or sold or produced or on the gross income earned.

202. *Miscellaneous receipts.*—These fall into two categories—

Receipts directly realized by the Co-operative Department ; and

Amounts transferred from the deposit account of the grant from the Central Government for co-operative training and education and of the grant from the Central Sugar Excise Fund to societies of sugarcane growers to enable them to secure better prices for their cane.

Receipts directly realized by the Co-operative Department comprise the following :—

(1) Fees for the recovery by the departmental staff of—

(*a*) any amount due under a decree or order of a civil court, a decision or award of the Registrar or arbitrator or an order of the Registrar obtained by a registered society including a financing bank,

(*b*) any sum awarded by way of costs under section 41 of the Madras Co-operative Societies Act to a registered society including a financing bank,

(*c*) any sum ordered under section 47 of the Act to be recovered as a contribution to the assets of a society or as costs of liquidation,

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(*d*) any sum ordered under section 49 of the Act to be repaid to the society or recovered as a contribution to its assets, and

(*e*) fees in respect of disputes or revision petitions filed under section 51 of the Act, i.e., arbitration fees,

(2) Contribution from societies participating in the audit schemes in Madras City and Salem towards the cost of the special audit staff employed to audit their accounts, from certain other societies for whose exclusive benefit additional staff for audit has been employed and from Central Land Mortgage Bank towards the pay and allowances of the departmental staff employed for its benefit;

(3) Fees from students admitted for training in the Central Co-operative Training Institute, Madras;

(4) Fees for copying sale records, decree copies, depositions, liability statements, audit reports and petitions;

(5) Recoveries of pay and allowances overdrawn in previous years; and

(6) Contribution towards leave salary of officers lent to foreign service.

The grants from the Central Government for co-operative training and education and from the Sugar Excise Fund are on receipt credited to the deposit account. The expenditure on co-operative training and education and the subsidies given to cane growers' societies are debited to 42. Co-operative Credit, whilst corresponding amounts are transferred to this head by debit to the deposit account. In addition leave and pensionary contributions on account of Government servants lent to cane growers' societies are also adjusted from the deposit account and credited respectively to Direct receipts under this head and XLIV Receipts in aid of superannuation.

Explanation of variations.

203. *Miscellaneous receipts—Direct receipts.*—The increase in the budget estimate for 1938–1939 is due to the enhancement of liquidation fees from 5 per cent to 7½ per cent of the assets collected in liquidated societies, a full year's recoveries from the Central Land Mortgage Bank and audit unions on account of the Government staff employed on their account in the course of 1937–1938 and a full year's receipts on account of arbitration fees. On the other hand, receipts from execution fees are expected to be lower due to the anticipated disposal before the commencement of the year of decrees in arrears, to non-attachment of mortgaged properties and to deletion of the provision for proclamation after sale of immovables. 35

204. *Transfers from deposit accounts.*—The decrease in the revised estimate for 1937–1938 is due to the training of junior inspectors and the scheme of subsidizing the sugarcane growers' societies being given effect to later than contemplated in the budget. The budget estimate for 1938–1939 anticipates that both the schemes will be in full working throughout that year—*see* also paragraph 582. 35

The transactions relating to the deposit account of the grants from the Central Government for co-operative training and education and out of the Sugar Excise Fund are as follows:—

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.
Opening balance	..	·95	·95	·67
Add—Receipts	·99	·58	·45	1·51
Total ..	·99	1.53	1·40	2·18
Deduct—Outgoings	·04	1·12	·73 *	·99 †
Closing balance	·95	·41	·67	1·19

* Includes ·01 on account of leave and pensionary contributions of the staff lent to cane growers' societies and credited to XXXI. Co-operative Credit—Direct Receipts—and XLIV. Receipts in aid of superannuation.

† Includes ·05 for the same reasons.

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36-37

XXXII. Industries.

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.
Industries—				
Direct receipts	4·25	4·11	4·37	4·41
Transfers from deposit accounts ..	·87	1·40	1·59	1·05
Cinchona plantations	6·01	6·54	6·60	6·71
Fisheries	4·80	5·46 *	4·92	4·96
Recoveries of overpayments ..	·02	..	·01	..
Collection of payments for services rendered	·04	·04	·04	·04
Total ..	**15·99**	**17·55**	**17·53**	17·17
Deduct—Refunds	— ·12	— ·10	— ·10	— ·10
Grand Total ..	**15·87**	**17·45**	**17·43**	17·07

* Includes ·04 for a grant expected from the Imperial Council of Agricultural Research for improvement of the fishery industry, etc. The scheme has been postponed.

Revenue.

INDUSTRIES.

205. This major head records the revenue received in connexion with the Industries, Cinchona and Fisheries Departments in this Province.

206. *Industries.*—Revenue received directly by the Industries Department and amounts transferred from the deposit accounts of the Central Government's grants for the development of the sericultural, handloom and woollen industries are credited to this minor head.

207. *Direct receipts.*—These include receipts from the sale of soap manufactured at the Kerala Soap Institute, the fees levied and the sale of articles made in the various technical and industrial schools run by the Industries Department, the fees and other receipts connected with the department's pumping and boring activities, recoveries on account of work executed in the Industrial Engineering Workshops, Madras, for the pumping and boring branch and other sections of the Industries Department, other Government departments and private parties, receipts from the hire of sugarcane-crushing mills and sugar centrifugals and the sale of the products of the silk farms at Coonoor, Hosur, Palmaner and Thadiguni, of the oils and fats produced by the Kerala Soap Institute, and of unserviceable and surplus stores and interest on the depreciation reserves of the Kerala Soap Institute and the Industrial Engineering Workshops deposited with the Government.

208. *Transfers from deposit accounts.*—Grants are made by the Central Government for the development of the handloom weaving industry, of cottage industries and of the small scale woollen industry and for the production and distribution of disease-free cellular seed for the production of silk worms and for research on the disease of silk worms. These grants are credited to deposit accounts on receipt. The expenditure incurred on the objects mentioned above is debited to the appropriate heads under the major expenditure head 43. Industries and a corresponding amount is credited to this receipt head by debit to the deposit heads concerned.

209. *Cinchona plantations.*—The raw produce of the Government Cinchona plantations in the Nilgiris and the bark purchased in bulk from the Bengal Government and private plantations are converted into finished products at the Government factory and packed in bulk and consigned for sale at the Madras Penitentiary. The sale-proceeds of these products, including the payment by the Public Health Department of the loss on account of the sale of quinine at concessional rates, are credited to this minor head. (The commission payable to the Jail Department is debited to the head 43. b. Industries—Cinchona plantations.) The interest on the depreciation reserve of the Cinchona Department deposited with the Government is also credited to this minor head.

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210. *Fisheries.*—The receipts realized by the Fisheries Department from its operations and the rentals of inland fisheries in public waters taken over for stocking with fish by the department are credited to this head. The greater part of the receipts accrues from the fish-curing yards on the East and West Coasts, the pearl fisheries in Tinnevelly and Ramnad, the chank fisheries in Tinnevelly, Tanjore, South Arcot, Nellore and Chingleput, inland fisheries (a very large part of the receipts from which is paid over to local bodies as compensation), the Marine Aquarium in Madras and the Nilgiri and Palni Hills fisheries (the receipts from which are paid over to the Nilgiri and Palni Hills Game Associations). There are some receipts also from the Tanur experimental station, the marine biological sections at Ennore, Krusadai island and West Hill, Calicut, the oyster farm at Pulicat, deep-sea fishing experiments and rents.

211. *Recoveries of overpayments.*—Overpayments recovered after the year of payment are credited to this minor head.

212. *Collection of payments for services rendered.*—The contribution from the Madras and Southern Mahratta Railway for services rendered by the Industries Department in connexion with the supervision of its Perambur branch school is the chief item of receipts under this head.

213. *Refunds.*—These refunds in the Industries Department are mainly of excess amounts collected in advance in connexion with work-orders and pumping and boring operations, and of amounts representing the advances and the daily hire charges for hand drills paid by private parties for whom unsuccessful borings have been put down by the department. Refunds in the Fisheries Department are mainly of excess amounts collected from purchasers of oysters and fishery products and of fishery rentals subsequently remitted.

Explanation of variations.

214. *Industries—Direct receipts.*—The increase in the revised estimate for 1937–1938 is due to larger demand than anticipated for well-boring operations and for articles manufactured at the Bellary and Calicut industrial schools and soaps manufactured at the Kerala Soap Institute. The budget estimate for 1938–1939 takes also credit for the recovery of the unpaid balance due from the purchaser of the defunct ink factory. 36

215. *Transfers from deposit accounts.*—The transactions in the deposit accounts are as follows:— 36

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.
Opening balance	·71	·78	·78	·10
Add—Receipts	·94	·88	·91	·95
Total ..	1·65	1·66	1·69	1·05
Deduct—Outgoings	·87	1·40	1·59	1·05
Closing balance	·78	·26	·10	..

The variations under outgoings are explained in paragraph 599.

216. *Cinchona plantations.*—The figures are based on the sales expected by the Superintendent of the Penitentiary who is the distributing agent for the Government cinchona products and take into account the reduction of selling prices of cinchona febrifuge tablets from October 1937. 36

217. *Fisheries.*—The decrease in the revised estimate for 1937–1938 occurs under fish-curing yards and inland fisheries as the season was not as favourable as anticipated. Also the grant expected from the Imperial Council of Agricultural Research for improvement of the fishery industry, etc., was not received, as the scheme was postponed. The budget estimate for 1938–1939 anticipates a small increase from chank fisheries, based on the catches this year which will be sold next year. 37

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XXXIV. Broadcasting.

37

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.
Other receipts	..	..	..	·03
Total ..	..	..	..	·03

Revenue.

218. The Central Government have sanctioned the establishment of transmitting stations in this Province at Madras and at Trichinopoly. The expenditure on the establishment, maintenance and operation of these stations and on general programmes will be met by the Central Government. The Madras Government have, in pursuance of the policy of rural reconstruction and uplift of the population of this Presidency arranged for the supply of radio receiver sets to a few important villages in each of the areas served by the transmitting stations for the reception and dissemination of broadcast talks from the stations. The cost of installation of public receiving sets, and of special programmes suitable for collective listening in rural areas and dealing with matters of immediate importance to the rural population such as agriculture, drink evil, trade position including ruling prices of commodities and the like, will be met by the Provincial Government and debited to the expenditure head 45. Broadcasting—vide paragraph 6[illegible]. Several villages have undertaken to make small contributions towards the cost of receiving sets and the contributions will be credited to the present head.

XXXVI. Miscellaneous Departments.

38–39

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.
Examination fees	5·68	5·54	5·59	5·53
Fees for the inspection of steam boilers ..	·65	·68	·66	·68
Fees for the registration of trade unions ..	(*a*)	(*a*)	(*a*)	(*a*)
Administration of Indian Partnership Act	..	·03	·03	·03
Miscellaneous	·80	·52	·56	·53
Total ..	**7·13**	**6·77**	**6·84**	**6·75**
Deduct—Refunds	— ·06	— ·04	— ·04	— ·04
Grand Total ..	**7·07**	**6·73**	**6·80**	**6·71**

(*a*) Figure below Rs. 500.

Revenue.

219. This major head of revenue is intended to record the receipts in departments the cost of which is debited to the major head 36. Scientific Departments for which there is no specific corresponding head on the receipt side (e.g., hydro-electric surveys and museums) and to the major head 47. Miscellaneous Departments.

220. *Examination fees.*—These are fees and other receipts realized from examinations conducted by

(1) the Commissioner for Government Examinations (secondary school-leaving certificate, training-school leaving certificate and technical and physical training teachers' certificate examinations, technical examinations such as typewriting and shorthand and Sanskrit and European school examinations);

(2) the Madras Public Service Commission (clerkship and other examinations for entry into Government service and selections without examination in certain cases, and departmental and special tests);

(3) the Board of Revenue (Village Officers' Special Tests);

(4) the Board of Examiners (language and other examinations for Government servants); and

(5) the Sanitary Engineer (examination for engine drivers and water-works fitters).

221. *Fees for the inspection of steam boilers.*—Fees levied for the registration and renewal of certificates of boilers under the Indian Boilers Act, 1923, and the regulations and rules made thereunder are the main items credited to this head.

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222. *Fees for the registration of trade unions.*—Fees realized for registration of trade unions under the Indian Trade Unions Act, 1926, are credited to this head.

223. *Administration of the Indian Partnership Act.*—Fees levied under the Indian Partnership Act, 1932, and the Madras Partnership (Registration of Firms) Rules issued thereunder for registration of firms, recording alterations in their names and principal places of business, inspection of registers and filed documents and grant of certified copies of any entry in the register of firms are credited to this head.

224. *Miscellaneous.*—The receipts credited to this head are mainly those realized

(1) by the Labour Department from the sale of produce and manufactures of settlements for criminal tribes, and from institutions, hostels and other activities conducted by the department for Kallars and other depressed classes;

(2) by the Chief Engineer for Electricity from applicants for posts of junior engineers, supervisors, etc., in the department and of electrical engineers under local bodies and by sale of specifications; and

(3) by the Registrars of Births and Deaths and by the Registrar-General of Births, Deaths and Marriages for searches in and copies of records relating to births, deaths, marriages, baptisms and burials, from the Government Museum and the Connemara Library and from the registration of societies under the Act of 1860.

EXPLANATION OF VARIATIONS.

225. *Examination fees.*—The revised estimate for 1937–1938 includes fees for certain special tests held in June 1937 and to be held in June 1938, as fees for the tests held in 38
June 1937, which should have been collected by the 31st March 1937, were collected only after that date owing to unavoidable delay in the issue of the notifications.

XXXIX. Civil Works.

39

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.
Rents	5·60	5·71	5·50	5·70
Recoveries of expenditure	4·21	·80	1·80	1·10
Transfers from the Central Road Fund ..	8·67	20·00	17·54	18·00
Miscellaneous	2·03	2·19	2·12	2·12
Total ..	20·51	28·70	26·96	26·92
Deduct—Refunds	— ·08	— ·03	— ·14	— ·04
Grand Total ..	20·43	28·67	26·82	26·88

Revenue.

226. *Rents.*—Rents for residential and non-residential buildings and hostels in charge of the Public Works Department, including rents for furniture and other special amenities, recovered from the occupying Government servants and students, from Provincial commercial departments, such as the Irrigation, Electricity and Cinchona Departments, and from departments of the Central Government, local bodies and others are credited to this head.

227. *Recoveries of expenditure.*—Recoveries on account of (*a*) damage caused by occupants to buildings, furniture, etc.; (*b*) overpayments made in previous years; (*c*) contribution for leave salary of officers on foreign service; (*d*) tools and plant charges from contractors; (*e*) refunds of unspent balances of grants originally debited to 50. Civil Works—Grants-in-aid in respect of water-supply and drainage schemes of local bodies executed by the Public Works Department and recoveries on account of arrears, if any, of centage charges in respect of such works; and (*f*) sale-proceeds of old tools and plant, materials, unserviceable articles and the like (except when they have to be adjusted in reduction of expenditure, as in the case of works in progress and those debited to a capital head) are credited to this head.

228. *Transfers from the Central Road Fund.*—Allocations from the Central Road Fund (to which receipts from the special additional duty on motor spirit levied for road development are transferred) made by the Central Government to the Provincial Government are credited on receipt to the Provincial deposit head Subventions from the

Central Road Fund. From 1937–1938 such allocations will be made only after the balance in the Provincial deposit account at the beginning of the year has been exhausted. The actual expenditure incurred by a Provincial Government from time to time on specific road works or objects approved by the Central Government is charged in the Provincial accounts to the head 50. Civil Works under the minor heads Communications and Grants-in-aid or other appropriate heads of account. An equivalent amount is transferred month by month from the deposit head Subventions from Central Road Fund to the revenue head XXXIX. Civil Works, except the portion, if any, which is financed from the Central Government's unallotted reserve in its Road Fund, such portion being adjusted in reduction of expenditu e under the Provincial expenditure head concerned.

229. *Miscellaneous.*—The receipts credited to this minor head are rents from land, as distinguished from rents for buildings; sale-proceeds of produce such as wood, grass, fruits, vegetables, etc., from the compounds of Government buildings and those taken on lease, when such produce is Government property and not grown by the occupants; sale-proceeds of Public Works Department buildings transferred to Central departments; supervision charges on sales of stock; value of stores found surplus; profits on stock due to revaluation; lapsed tender and other deposits; fines; deposits of contractors confiscated for reasons other than damage to works; and all extraordinary items of receipt which cannot be booked under the other minor heads.

EXPLANATION OF VARIATIONS.

39 230. *Rents.*—The budget estimate for 1937–1938 took credit as usual for recovery of rent from the Forest Department for the Public Works Department buildings occupied by the former. But as the Forest Department ceased to be treated as a commercial department from the 1st April 1937, no rent is recoverable from that department and this accounts for the decrease in the revised estimate for 1937–1938.

The increase in the budg t estimate for 1938–1939 is mainly due to the credit to this head as from the 1st April 1938 instead of to the departmental heads (e.g., Education, Medical and Veterinary) of rents recovered from students in hostels which are borne on the registers of the Public Works Department and maintained by that department; to recoveries of scavenging tax from occupants of Government residential buildings being credited as receipts instead of in reduction of expenditure, and to realization of rents from the completed residential buildings in the Adyar area.

39 231. *Recoveries of expenditure.*—The revised estimate for 1937-1938 allows for a special credit on account of the sale of the old district munsif's court buildings in Guntur. The budget estimate for 1938–1939 takes credit for normal receipts and for the recovery from the Kurnool Municipal Council of arrears of centage charges in respect of its drainage scheme executed by the Public Works Department.

39 232. *Transfers from the Central Road Fund.*—The revised estimate for 1937-1938 and the budget estimate for 1938–1939 are based on the anticipated expenditure in the respective years under 50. Civil Works—Grants-in-aid—Central Road Fund Account—see paragraph 643.

The transactions relating to the deposit account Subventions from the Central Road Fund are as follows:—

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.
Opening balance	33·84	42·09	43·29	25·75
Add—Receipts	17·27	..	..	..
Total ..	51·11	42·09	43·29	25·75
Deduct—Outgoings	7·82	20·00	17·54	18·00
Closing balance	43·29	22·09	25·75	7·75

The balance in the deposit account will not be exhausted by the end of 1938-1939. No credit has therefore been taken for receipts from the Central Government owing to the balance in the depos t account being sufficient to meet the anticipated expenditure in 1937-1938 and 1938-1939.

39 233. *Refunds.*—The revised estimate for 1937-1938 allows for the refund to the Forest Department of rents collected from that department in the early months of the year before orders waiving such collection were issued.

XL. Receipts from Electric Schemes—Gross Receipts.

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.	Pages in the Detailed Budget Estimates of Revenue.
Hydro-electric schemes—					40–41
Pykara hydro-electric scheme	20·50	24·45	27·58	29·58	
Mettur hydro-electric scheme	2·92	2·70	2·31	7·81	
Thermo-electric schemes—					
Dindigul, Virudunagar and Palni electric supply schemes	·69	·57	·37	·09	
Theni electric supply scheme	·21	·24	·25	·26	
Vizagapatam electric scheme	..	..	..	·90	
Bezwada electric scheme	..	..	..	·79	
Total ..	24·32	27·96	30·81	39·43	

Revenue.

234. This major head records the gross revenue from hydro-electric and thermo-electric schemes, after they have begun operation and regular revenue accounts have been opened for them. Any revenue which accrues before these accounts are opened is taken in reduction of the capital outlay under recoveries on capital account.

Working expenses, which include contributions to the depreciation and special reserve funds when these have been created, are adjusted in the accounts in reduction of gross receipts.

Separate accounts of gross receipts and working expenses are maintained for each main system.

235. *Gross Receipts.*—The receipts are accounted for under the following minor heads :—

Sale of power.
Miscellaneous revenue.
Deduct—Refunds.

The energy generated at the power-houses of each project is sold either in bulk to municipal and other licensees who distribute it to individual consumers, or directly to consumers such as factories, mills, workshops, tea estates, villagers and agriculturists. Receipts on this account are credited to the head Sale of power.

Under the head Miscellaneous revenue are credited meter rentals, recoveries of leave contribution from municipalities on account of establishments employed on municipal undertakings, and interest on the value of electric appliances supplied to individual consumers on the hire purchase system (recoveries on account of the cost of appliances being taken in reduction of expenditure under Working expenses—Suspense), rents of residential buildings, sale-proceeds of unserviceable stores and materials, and other items.

Explanation of variations.

236. *Pykara hydro-electric scheme.*—The progressive increase of receipts under sale of power is due to the expansion of the system and greater consumption in mills and cement works. The budget estimate for 1938–1939 takes credit also for the revenue from the Dindigul-Virudunagar and Madura municipal schemes which will be included in the Pykara system, but excludes the revenue from the Erode-Trichinopoly-Negapatam area owing to its transfer to the Mettur system in November 1937. 40

237. *Mettur hydro-electric scheme.*—The decrease in the revised estimate for 1937–1938 is due to delay in the commencement of the regular operation of the scheme. The budget estimate for 1938–1939 allows for a full year's revenue and for growth in the demand for power. 40

238. *Dindigul, Virudunagar and Palni electric supply schemes.*—The increase in the revised estimate for 1937–1938 is due to the incorporation of the Dindigul and Palni stations in the Pykara hydro-electric supply area later than anticipated. The budget estimate for 1938–1939 takes credit for the revenue from the Virudunagar scheme for only three months, as this scheme is expected to be incorporated in the Pykara system in June 1938. 40

239. *Vizagapatam and Bezwada electric schemes.*—These schemes are expected to commence operations in 1938. 41

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XLIV. Receipts in Aid of Superannuation.

42

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised etimate, 1937–1938.	Budget estimate, 1938–1939.
Contributions for pensions and gratuities ..	2·50	2·09	2·52	2·43
Miscellaneous (including receipts in England) ..	·07	·02	·02	·01
Total ..	**2·57**	**2·11**	**2·54**	**2·44**
Deduct—Refunds	— ·01	— ·02	— ·02	— ·02
Grand Total ..	**2·56**	**2·09**	**2·52**	**2·42**

Revenue.

240. *Contributions for pensions and gratuities.*—The receipts under this minor head consist mainly of pensionary contributions (and leave contributions when a combined rate is levied for both) on account of the railway police employed on 'order' duties, of officers jointly employed in the administration of Central and Provincial subjects, of officers lent to other Governments, local bodies, estates and others on foreign service terms, and of officers employed by the Madras Government on behalf of the Central Government (e.g., staff for the administration of the Match and Sugar Excise Duty Acts), local bodies and others subject to the recovery of the cost in full or in part; contributions from local bodies for payment of pensions from provincial revenues in respect of its employees or specified classes of them and contributions recovered from foreign employers towards Government's liability under the I.C.S. (Non-European Members) Provident Fund Rules. Interest, if any, on arrears of leave and pensionary contributions in respect of Government servants on foreign service is also credited to this head.

241. *Miscellaneous.*—Recoveries of overpayments, if any, made to pensioners in previous years and the bonus contributions from non-Government authorities on account of their employees admitted to the benefits of the Contributory Provident Fund (Madras) are the main items of receipts credited to this minor head.

EXPLANATION OF VARIATIONS.

42 242. *Contributions for pensions and gratuities.*—The revised estimate for 1937–1938 and the budget estimate for 1938–1939 take credit for the recovery of pensionary contributions from the Orissa Government in respect of the officers of this Government who have elected to revert to this province, from the Railway Board in respect of the railway police employed on 'order' duties and from the Government of India in respect of passport and sugar and match excise duty work done by this Government.

XLV. Stationery and Printing.

43

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.
Stationery receipts	·34	·25	·24	·23
Sale of gazettes and other Government publications.	·95	·80	·95	·95
Other Press receipts	3·46	2·85	2·99	3·01
Receipts in England	01	·01	·01	·01
Total ..	**4·76**	**3·91**	**4·19**	**4·20**
Deduct—Refunds	— ·02	— ·02	— ·05	— ·02
Grand Total ..	**4·74**	**3·89**	**4·14**	**4·18**

Revenue.

243. The Stationery and Printing Departments fall in the category of service departments which are not permitted to charge one another for services which fall within the duties for which they are constituted. But services rendered or supplies made by the Stationery and Printing Departments to the Posts and Telegraphs and other Central departments, Government commercial departments, local bodies and others are charged for.

244. *Stationery receipts.*—Recoveries on account of the cost of stationery supplied by the Superintendent of Stationery from the Provincial Stationery Stores to local bodies and others and of centage charges for the supply of typewriters, duplicators, etc., to Government servants for their personal use and to approved quasi-Government offices,

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and amounts realized by the sale of waste-paper in public offices, press cuttings at the Government Press, Madras, condemned typewriters, duplicators, etc., and unserviceable and damaged articles are credited to this head.

245. *Sale of gazettes and other Government publications.*—Subscriptions for the Fort St. George and District Gazettes, Indian Law Report (Madras Series) and sale-proceeds of loose copies of these publications and other publications including departmental publications of the High Court produced by funds provided under 56. Stationery and Printing are credited to this minor head.

246. *Other Press receipts.*—The receipts under this head comprise recoveries on account of the supply of forms, private notifications and advertisements in the official gazettes or other publications issued from the Government Press, and printing and binding work at Government Presses on behalf of local bodies and others, the recovery of the cost of paper, printing and binding materials supplied and postage and freight charges incurred in the rendering of the services ; the recovery of the cost of work done for local bodies in connexion with the printing of electoral rolls, etc., at private presses, the expenditure on which is debited to 56. Stationery and Printing—Printing at Private Presses ; the value of types manufactured for renewals and replacements the cost of which is debitable to the Government Presses Depreciation Fund ; sale-proceeds of saleable forms including service registers, unserviceable plant, machinery and other articles ; and the commission earned in respect of sales of University and Central Government publications.

247. *Receipts in England.*—The receipts under this head represent the sale-proceeds of publications of the Madras Government realized in England.

EXPLANATION OF VARIATIONS.

248. *Sale of gazettes and other Government publications.*—The increase over the budget estimate for 1937–1938 is mainly due to the sale direct by the Government Press of certain classes of text-books printed at the Press instead of through agents who were allowed discount. 43

249. *Other Press receipts.*—The increase over the budget estimate for 1937–1938 is due mainly to larger recoveries from local bodies on account of the printing of their electoral rolls and partly to the supply, not contemplated in the budget for 1937–1938, of certain forms printed at the Government Press to the Government of Orissa. 43

XLVI. Miscellaneous. 44

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.
Unclaimed deposits	3·50	3·56	3·70	3·70
Sale of old stores and materials ..	·03	·04	·04	·04
Sales of land and houses	·04	·02	·02	·02
Fees for Government audit	·78	·57	·81	·79
Contributions	·22	·32	·44	·35
Rents, rates and taxes	·03	·04	·02	·02
Other fees, fines and forfeitures ..	3·56	3·57	3·52	3·52
Recoveries of overpayments	·18	·31	·20	·20
Collection of payments for services rendered	2·34	1·98	3·37	3·93
Net gain by exchange on remittance transactions		..	— ·01	..
Miscellaneous—Direct receipts ..	1·55	1·16	1·38	1·32
Transfers from deposit accounts	6·36	7·82	8·58	6·18
Total ..	**18·59**	**19·39**	**22·07**	**20·06**
Deduct—Refunds	— 2·33	— 2·32	— 2·12	— 2·12
Grand Total ..	**16·26**	**17·07**	**19·95**	**17·94**

Revenue.

250. This major head is the revenue head corresponding to the expenditure heads 25. General Administration and 57. Miscellaneous, and is intended to record revenues pertaining to the same subjects as these expenditure heads and all other revenues which it is not found possible to bring into account under any of the descriptive major heads of revenue.

251. *Unclaimed deposits.*—Many deposits of various kinds are received by Government servants in the course of Government business and are held temporarily in the deposit section of the Government accounts until repaid or adjusted under the appropriate heads of account. A certain number, however, remain unadjusted every year and, with a view to ensuring the clearance of the items in the deposit accounts, rules have been framed for treating deposits remaining unclaimed or unadjusted for specific periods (which have been fixed with reference to the amounts or classes of deposits) as having lapsed to the Government. Such lapsed deposits are credited to this head, but if they are subsequently claimed and the claims are admitted, they are refunded by adjustment to Refunds under this major head.

252. *Sale of old stores and materials.*—Receipts by sale of old stores and materials in the possession of departments and offices the cost of which is debited to 25. General Administration or 57. Miscellaneous are credited to this minor head.

253. *Sales of land and houses.*—Sale-proceeds of land and buildings disposed of by the Revenue Department owing to their not being required for the use of any department, except those relating to the Public Works Department and quasi-commercial departments such as the Irrigation and Electricity Departments and recoveries from labourers and others on account of house-sites provided for them from expenditure debited to 25. General Administration, are credited to this minor head.

254. *Fees for Government audit.*—To this minor head are credited fees for the audit by the Examiner of Local Fund Accounts of the accounts of Universities, official receivers, wards' estates, port and marine funds, Hindu Religious Endowments Board, the chatram charities in the Tanjore District, municipal electrical undertakings (which are worked on a commercial basis), the Administrator-General and Official Trustee, the Suitor's Fund (High Court), the endowments under local bodies and private individuals and associations in receipt of grants from Government.

255. *Contributions.*—Recoveries from wards' estates on account of the Court of Wards establishments in the Board of Revenue and Collectorates, contributions on account of the chatram village establishments in the Tanjore District, and other contributions which are not for any specific purpose pertaining to any other revenue major head, are credited to this minor head.

256. *Rents, rates and taxes.*—Rents, including local rates and taxes, if any, recovered from revenue subordinates occupying Government quarters the cost of which is debited to 25. General Administration and in respect of other buildings under the control of the Revenue Department are credited to this minor head.

257. *Other fees, fines and forfeitures.*—The main items of revenue credited to this minor head are fees for stamping weights and measures, cattle-pound receipts (except in Madras City and in reserved and unreserved forests which are credited to XXIII. Police and X. Forest respectively) and fees and other receipts connected with elections to the Central and Provincial Legislatures and local bodies. The object of stamping weights and measures is to induce recognition by shopkeepers and in the bazaar of the established standards. The weights and measures used by shopkeepers are tested and their values according to the recognized standards are recorded on them. The stamping is done by peripatetic stamping parties attached to Collectorates. The scale of fees is so regulated as to cover the expenditure which is debited to 25. General Administration—District Administration—Other establishments—Establishments for stamping weights and measures.

Cattle-pound receipts include fines on impounded cattle, sale-proceeds of such cattle when the fines are not paid or the cattle are not claimed, recoveries of feeding charges from owners and other sundry receipts from the cattle-pounds. The major portion of these receipts is offset by expenditure on the maintenance of the pounds which is debited to 25. General Administration—District Administration—Other establishment—Cattle-pounds.

258. *Recoveries of overpayments.*—Recoveries of service payments made in excess in previous years, when the original payment is debited to departments not having a revenue head (25. General Administration and 57. Miscellaneous), are credited to this minor head, such recoveries made within the financial year being adjusted in reduction of expenditure.

259. *Collection of payments for services rendered.*—This head records fees for indicating boundaries, recoveries on account of special staffs employed in laying down regular lines of streets in municipal areas and for acquisition of land for local bodies, recoveries of leave, passage and other contributions (excluding pension contributions)

from foreign employers and of commission from wards' estates for the services rendered by the treasury and other establishments in Collectorates, recoveries of repatriation charges from other Governments, payments by the Burma Government for services rendered on its behalf in the treasuries of this Province, and by the Central Government for services rendered by Collectors and others in connexion with passport work, recoveries on account of village establishments, from non-panchayat unions on account of election expenses incurred by the Inspector of Municipal Councils and Local Boards, from the Hindu Religious Endowments Board on account of percentage charges for collecting its dues and from charitable endowments vested in the Treasurer of Charitable Endowments (the Accountant-General) for the maintenance of their accounts, for which a contribution has to be paid to the Central Government, and other items similar to these.

260. *Net gain by exchange on remittance transactions.*—The gain or loss by exchange —see paragraph 660 on debt, deposit and remittance transactions is recorded under this head. If there is a net gain by exchange, it is credited to this head, and if there is a net loss it will be taken as deduction from receipts under this head.

261. *Miscellaneous—Ordinary receipts.*—Sale-proceeds of coir from the Laccadives and the Amindivi Islands which is purchased from funds provided under 25. General Administration—District Administration—General Establishments—Laccadives and Amindivi Establishment, recoveries on account of law charges other than in pauper suits when such charges are debited to heads not having a corresponding revenue head, sale-proceeds of weights and measures, skins, etc., of wild animals for the destruction of which rewards were paid, and materials used for the construction of polling booths, nazarana paid by zamindars on their installation, and all receipts not provided for within the regular classification are credited to this minor head.

Buried treasure which has been discovered and has been declared ownerless under the Indian Treasure Trove Act, 1878, is ordinarily delivered to the finder or divided as prescribed in the Act. In cases where it is not so delivered or divided owing to the failure of the finder to give notice of the discovery to the Government or other causes, the treasure is sold and the sale-proceeds are also credited to this minor head.

262. *Miscellaneous—Transfe from deposit accounts.*—This head records the transfer from the Central Government's grant for the economic development and improvement of rural areas which is explained in paragraph 766.

263. *Refunds.*—Refunds of deposits credited as lapsed under the minor head Unclaimed deposits and of excess recoveries of election charges from local bodies are the main items under this head.

EXPLANATION OF VARIATIONS.

264. *Unclaimed deposits.*—The estimates are based on the average receipts in previous years and allow for lapsed cash orders which are credited to Provincial from the 1st April 1937. 44

265. *Fees for Government audit.*—The revised estimate for 1937–1938 and the budget estimate for 1938–1939 take credit for the levy as from the current year of fees for the audit of the accounts of the Madras, Andhra and Annamalai Universities. The revised estimate takes into account also a special audit by the Examiner of Local Fund Accounts of the Vizianagram and Tirupati-Tirumalai Devasthanam accounts. 44

266. *Contributions.*—The revised estimate for 1937–1938 takes credit for arrears of contributions on account of Court of Wards establishments. 44

267. *Recoveries of overpayments.*—The estimates are based on the course of actuals in the current year. 44

268. *Collection of payments for services rendered.*—The increase in the revised estimate for 1937–1938 is due partly to the transfer to this head from the head VII. Land Revenue of commission on private estates under Government management and larger recoveries of election expenses from non-union panchayats, and of leave and passage contributions on account of officers lent to Orissa. The further increase in the budget estimate for 1938–1939 is due to the credit taken for receipt from the Central Government of arrears for the period ending 31st March 1938 of payments for passport work and for the higher supervision by Collectors and others of the work connected with the administration of the Sugar and Match (Excise Duty) Acts. 44

269. *Miscellaneous—Direct receipts.*—The increase in the revised estimate for 1937–1938 is mainly due to the larger quantity of coir available for sale and the higher price anticipated. The quantity expected to be available in 1938–1939 is less. 44

270. *Miscellaneous—Transfers from deposit accounts.*—The variations are explained in paragraph 769.

C. E. JONES,
Financial Secretary.

1st *March* 1938.

Pages in the Detailed Budget Estimates of Demands.

DEMANDS FOR GRANTS.

Demand I—Land Revenue.

1-10

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.
7. Land Revenue—				
Charges of administration	·63	·59	·63	·62
Survey, settlement and record operations	12·53	12·16	10·98	8·64
Land records	1·47	1·94	1·90	1·94
Assignments and compensations ..	13·22	13·50	13·09	13·30
Charges in England	·30	·20	·25	·22
Total ..	28·15	28·39	26·85	24·72

Expenditure.

271. In this Province the greater part of the cost of the collection and administration of the land revenue is not debited to the major head 7. Land Revenue. The work is performed by the district staffs of the Revenue Department, the cost of which is debited to the head 25. General Administration—District Administration which is included in Demand X. A *pro forma* statement showing the proportionate charges on account of the collection and administration of the land revenue is included in paragraph 429. Expenditure incurred exclusively in connexion with the administration of the land revenue is debited to the major head 7. Land Revenue as described below.

272. *Charges of administration.*—Charges on account of special establishments for the survey of land and roads, scrutinizing and mapping subdivisions, and other operations are debited to this minor head. Part of the charges is recovered from local bodies and others who are benefited by these operations.

273. *Survey, settlement and record operations.*—Charges incurred on account of the Settlement branch of the Board of Revenue (including one-third of the combined pay of all the three Members of the Board), the Central Survey Office in Madras and the survey and settlement parties working in the districts are debited to this minor head.

274. *Land records.*—The expenditure incurred on the maintenance of records of surveys in estate, municipal and union areas and on record of rights operations is debited to this minor head.

275. *Assignments and compensations.*—The expenditure debited to this minor head is that on assignments of land revenue in lieu of land for the performance of meritorious services to the State, payments to religious institutions in lieu of deductions from the revenue collections, alienations of land revenue to inamdars and other grantees, compensation to excluded proprietors and others in lieu of resumed lands, payments to local bodies in respect of fishery rentals and tree tax collected by the Revenue Department on their behalf, and payments to mufassal municipalities representing the excess of the ground rent collected over the ordinary agricultural assessment on land in municipal areas.

276. *Charges in England.*—The leave salary and sterling overseas pay of the officers of the survey and settlement departments and one-third of such charges in respect of the Members of the Board of Revenue and the cost of stores purchased for the Survey Office are debited to this head.

EXPLANATION OF VARIATIONS.

4-9 277. *Survey, settlement and record operations.*—The decrease in the revised estimate for 1937–1938 and in the budget estimate for 1938–1939 is chiefly due to the stoppage of all resettlement work and the consequent disbandment of nearly the whole of the resettlement staff.

10 278. *Assignments and compensations.*—The decrease in the revised estimate for 1937–1938 and in the budget estimate for 1938–1939 is due to smaller compensations payable to religious institutions in lieu of deductions from revenue collections. The decrease is partly offset by larger payments to local bodies on account of fishery rentals corresponding to increased receipts due to higher bids at auction sales.

Demand II—Provincial Excise.

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	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.
8. Provincial Excise—				
Superintendence	3·09	3·07	3·20	3·11
District executive establishments	22·19	22·70	22·57	21·83
Distilleries	·83	·79	·82	·81
Cost of opium supplied to the Excise Department	5·48	4·34	4·29	5·23
Compensations	1·33	1·46	1·72	1·44
Charges in England	·23	·22	·19	·24
				— ·03 (a)
Total ..	33·15	32·58	32·79	32·63

(a) Anticipated savings due to the revision of scales of pay in 1938.

Expenditure.

279. *Superintendence.*—Expenditure relating to the headquarters, divisional and circle supervision in the Excise Department and to the staff employed to enforce prohibition and that employed on behalf of the Central Government for the administration of the Sugar and Match (Excise Duty) Acts is debited to this minor head. The expenditure relating to headquarters supervision includes one-third of the combined pay of all the three Members of the Board of Revenue and half the pay of the Additional Joint Secretary to the Board and all expenditure connected with the establishments employed directly for excise administration in the office of the Board inclusive of the laboratory attached to it. Expenditure relating to divisional and circle supervision represents the expenditure on Deputy and Assistant Commissioners and their staff. The cost of the staff employed for administration of the Sugar and Match (Excise Duty) Acts is recovered from the Central Government together with leave and pensionary contributions. The recoveries on account of actual expenditure are adjusted in reduction of expenditure under this head and the leave and pensionary contributions are credited to the head VIII. Provincial Excise and XLIV. Receipts in aid of superannuation respectively.

280. *District executive establishments.*—The expenditure on district inspecting and preventive staffs of the Excise Department is debited to this minor head.

281. *Distilleries.*—Expenditure relating to the Government distillery establishments and the staff employed for the supervision of spirituous medicinal preparations manufactured in private laboratories is debited to this minor head. The cost on account of the latter is recovered in full together with leave and pensionary contributions, and credited to the heads VIII. Provincial Excise and XLIV. Receipts in aid of superannuation respectively.

282. *Cost of opium supplied to the Excise Department.*—The cost of opium purchased by the Madras Excise Department from the Ghazipur opium factory is debited to this minor head.

283. *Compensations.*—The items included under this head are (1) compensation paid to the French Government on account of the arrack farm in the Frenchpetta at Masulipatam and rebate of duty on opium and ganja supplied to that Government; (2) compensation paid to the Banganapalle State for the suppression of ganja cultivation and for the administration of the State's opium and excise revenues by the Madras Excise Department; (3) compensation paid to certain Indian States, Coorg, the Civil and Military Station, Bangalore, the Bombay and Bengal Governments as the equivalent of the duty collected in this Province on spirituous medicinal preparations, beer and Indian-made foreign spirits exported for consumption in those areas; and (4) a sum of about Rs. 100 paid every year as toddy compensation to an estate in Chingleput district as a long-standing obligation.

284. *Charges in England.*—Leave allowances and sterling overseas pay of the officers of the Excise Department, one-third and half respectively of such items relating to the Members of the Board of Revenue and its Additional Joint Secretary and the expenditure on stores for the Excise department incurred in England are debited to this head.

EXPLANATION OF VARIATIONS.

14-17 285. *Superintendence.*—The revised estimate for 1937–1938 takes into account the expenditure not anticipated in the budget on account of the prohibition officer and staff in the Salem district and on the drawal of cost of passages by an Assistant Commissioner.

The budget estimate for 1938-1939 allows for a full year's expenditure on account of the Prohibition Officer and staff but takes into account the abolition of the post of Additional Joint Secretary in the Board of Revenue as from the 1st April 1938.

18-20 286. *District executive establishments.*—The decrease in the estimates is mainly due to the reduction of staff on account of prohibition in the Salem district.

13 287. *Cost of opium supplied to the Excise Department.*—The quantity of opium purchased in the current year was below normal owing to advance purchases in 1936-1937 to take advantage of the lower price charged in that year. The budget estimate for 1938–1939 allows for the purchase of the normal requirements for the year and takes into account the reduction in price from Rs. 19-7-0 to Rs. 19-4-0 per seer from the 1st April 1938.

22 288. *Compensations.*—The revised estimate for 1937–1938 takes into account the payment to the French Government of the opium and ganja compensations which were not claimed in 1936–1937, and higher compensations to the Banganapalle State based on the actual collections in the State.

The budget estimate for 1938–1939 excludes the arrear payment made in the current year to the French Government and also the sum of ·14 lakh previously payable to the Madras Corporation for withholding liquor tariff, as the Corporation has foregone this compensation.

Demand III—Stamps.

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.
23-26 9. Stamps—				
Non-judicial—				
Charges for the sale of stamps ..	2·96	2·79	2·93	2·93
Cost of stamps supplied from Central Stamp Stores	·57	·57	·55	·55
Total, Non-judicial	**3·53**	**3·36**	**3·48**	3·48
Judicial—				
Charges for the sale of stamps ..	·98	1·01	·87	·87
Cost of stamps supplied from Central Stamp Stores	·61	·69	·60	·60
Total, Judicial ..	**1·62**	**1·73**	**1·47**	1·47
General—				
Superintendence	·22	·22	·22	·22
Charges in England ..	·01	·01	·01	·01
Total, General ..	**·23**	**·23**	**·23**	·23
Grand Total ..	**5·38**	**5·32**	**5·18**	5·18

Expenditure.

289. The expenditure connected with the manufacture and sale of stamps is booked separately as a rule for non-judicial and judicial stamps. The undermentioned charges are exceptions :—

(1) The pay and contingent expenditure of salaried vendors are debited under non-judicial stamps, though they sell both kinds of stamps.

(2) The manufacturing charges for stamped copy papers and the discount allowed to vendors for selling them are debited under judicial stamps though they are neither judicial nor non-judicial stamps.

(3) The general charges incurred for supervision and transport in connexion with both kinds of stamps, inclusive of charges in England, are combined and booked separately.

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NON-JUDICIAL.

290. *Charges for the sale of stamps.*—The pay and contingent expenditure of salaried vendors (who are employed only in Madras City) and the discount allowed to non-salaried licensed vendors in Madras City and in the mufassal are debited to this minor head.

291. *Cost of stamps supplied from Central Stamp Stores.*—All stamps are manufactured by the Central Government's Security Printing Press at Nasik and the charges payable to the Press including the cost of paper are debited to this minor head.

JUDICIAL.

292. *Charges for the sale of stamps.*—The discount allowed to non-salaried vendors in Madras City and in the mufassal for the sale of court-fee stamps and stamped copy papers is debited to this minor head.

293. *Cost of stamps supplied from Central Stamp Stores.*—Vide the corresponding sub-paragraph under the heading 'Non-judicial' above.

GENERAL.

294. *Superintendence.*—The expenditure incurred by the Superintendent of Stamps in Madras City and the freight and other charges incurred by him and by Collectors for the transport and custody of stamps are debited to this minor head. The expenditure in the Superintendent's office represents one-fourth of the pay of the Assistant Superintendent of Stamps and Stationery and of the subordinate and menial staff. The remaining three-fourths is debited to the head 56. Stationery and Printing, as representing the share of the Stationery Department. No portion of the pay of the Superintendent of Stamps and Stationery, who is also the Collector of Madras, is debited to either head.

295. *Charges in England.*—These represent mainly the share of the leave salary or sterling overseas pay, as the case may be, of the Assistant Superintendent of Stamps debitable to 9. Stamps.

EXPLANATION OF VARIATIONS.

296. *Charges for sale of stamps—Non-judicial and Judicial.*—The variations follow the variations in the estimates of receipts from the two categories under IX. Stamps. 25

297. *Cost of stamps supplied from Central Stamp Stores—Non-judicial and Judicial.*— 23
The estimates are based on the actual and probable indents for stamps of the two categories and their manufacturing cost as advised by the Security Printing Press, Nasik, which supplies the stamps.

Demand IV—Forest.

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate 1937–1938.	Budget estimate, 1938-1939.	
10. Forest—					27–43
General direction	1·09	1·14	1·11	1·06	
Conservancy and works	12·19	12·16	12·79	12·63	
Establishments	25·33	25·44	25·05	25·31	
Charges in England	2·06	1·94	2·16	1·88	
Loss or gain by exchange	— ·01	..	— ·01	..	
Total ..	40·66	40·68	41·10	40·88	

Expenditure.

298. *General direction.*—The pay and allowances of the Chief Conservator of Forests, his personal assistant and office establishments, the contingent expenditure of his office and the expenditure on the purchase of clothing and equipment for all forest establishments are debited to this minor head.

299. *Conservancy and works.*—The expenditure debited to this minor head is that incurred as working expenses in extracting timber and other produce from the forests and making them suitable for the market, and on regeneration and replacement in exploited areas and the general maintenance of the forests in a state of normal efficiency. Feed and upkeep of elephants and draught cattle, renewals and replacements of carts, stores, tents,

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tram-trucks (in Sriharikota in Nellore), tools and boats, purchase of furniture and crockery for inspection bungalows and rest-houses, construction, repairs and upkeep of roads, bridges and buildings, demarcation and maintenance of boundaries, compiling working plans, provision of water facilities in grazing grounds and fire protection are some of the items of maintenance. Regeneration includes sowing, weeding and thinning and cultural operations. Rents for forests taken on lease from private owners, compensation payments to the Muttadars of Rampa, rewards to informers in connexion with forest offences, the moiety of compounding fees paid to forest panchayats in respect of offences in panchayat forests reported by them, games licence compensation payments to the Nilgiri Game Association, the contribution to the Survey of India Department for survey and forest map work done for the Government of Madras, and expenditure on the investigation of the spike disease of sandal and on the manufacture of lac polish and sealing wax, etc., are also debited to this minor head.

300. *Establishments.*—The expenditure shown under this minor head is that on account of conservators of forests, district forest officers, inspector of live-stock and veterinary assistants, the Provincial Sylviculturist, the Forest Engineer, the Utilization Officer and working plans officers and their subordinate staff and contingencies, Chenchu establishments, the Forest College at Coimbatore, and training schools for subordinates.

301. *Charges in England.*—Under this minor head are shown the leave salary of officers on leave in England, sterling overseas pay and the cost of stores purchased in England, and the contribution to the Imperial Forestry Institute, Oxford, towards its working expenses.

302. *Loss or gain by exchange.*—This head is explained in paragraph 660.

EXPLANATION OF VARIATIONS.

33-36 303. *Conservancy and works.*—The increase in the revised estimate for 1937-1938 is mainly due to the extraction of a larger quantity of sandalwood and railway sleepers than anticipated and larger expenditure on the construction of forest rest-houses and quarters for forest subordinates. The budget estimate for 1938-1939 anticipates smaller expenditure on these items.

37-43 304. *Establishments.*—The decrease in the revised estimate for 1937-1938 is due to the fact that though the budget estimate contemplated the payment as usual to the Public Works Department of rents for buildings borne on the registers of that department occupied by the Forest Department, no rent is now payable to the Public Works Department as the Forest Department ceased to be classed as a commercial department from the
41 1st April 1937. The increase in the budget estimate for 1938-1939 is due to accrual of increments of pay to the establishments.

31 305. *Charges in England.*—The variations are due to changes in the leave programmes of officers.

44-48

Demand V—Registration.

	Accounts, 1936-1937.	Budget estimate, 1937-1938.	Revised estimate, 1937-1938.	Budget estimate, 1938-1939.
11. Registration—				
Superintendence	·66	·70	·70	·71
District charges	28·16	28·72	28·58	28·94
Charges in England	·10	·11	·11	·11
Total ..	28·92	29·53	29·39	29·76

Expenditure.

306. *Superintendence.*—The pay and allowances of the Inspector-General of Registration and of his Personal Assistant and the subordinate staff employed solely for work connected with the administration of the Indian Registration Act, 1908, in this Province are debited to this minor head. The expenditure connected with the other duties of the Inspector-General as Registrar of Joint Stock Companies, Administrator of the Indian Partnership Act, and Registrar-General of Births, Deaths and Marriages is debited to the head 47. Miscellaneous Departments—Registrar of Joint Stock Companies (Central), Administration of the Indian Partnership Act (Provincial) and Registration of Births and Deaths (Provincial).

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307. *District charges.*—To this head are debited the pay, allowances and contingent expenditure of District Registrars and Sub-Registrars and their establishments, inclusive of the expenditure on the return of documents to parties by post (which is recovered in advance and credited to the head XI. Registration). The district registration staff performs also work connected with the registration of joint stock companies for which a fixed annual contribution of ·15 lakh is paid by the Central Government. A sum of ·12 lakh out of this is adjusted in reduction of expenditure under this minor head and the balance representing leave and pensionary contribution is credited to the head XLIV. Receipts in aid of Superannuation.

308. *Charges in England.*—These are the cost of the plant, stores and chemicals obtained for the photographic and cine-film processes of copying documents presented for registration.

EXPLANATION OF VARIATIONS.

309. *District charges.*—The decrease in the revised estimate for 1937–1938 is mainly under pay of establishments due to savings under leave allowances. The budget estimate 47-48
for 1938–1939 provides, besides the normal provision for leave allowances, for accruing increments.

Demand VI—Motor Vehicles Acts.

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.
12. Charges on account of Motor Vehicles Acts—				
Charges of collection	·62	·61	·63	·62
Inspection of motor vehicles ..	·50	·53	·57	·70
Compensations to local bodies (for loss of income from tolls and taxation of motor vehicles)	40·25	42·31	45·63	45·41
Total ..	41·37	43·45	46·83	46·73

49-51

Expenditure.

310. The expenditure incurred in administering the Indian Motor Vehicles Act, 1914, and the rules issued thereunder and the Madras Motor Vehicles Taxation Act, 1931, and on the collection of the Madras motor vehicles tax is debited to this major head.

311. *Charges of collection.*—The pay, allowances and contingent expenditure of the staff employed for the accounting work connected with the collection of the Madras motor vehicles tax in the office of the Commissioner of Police, who is the controlling authority for the Province, and of the staff employed in Madras City and in the mufassal for issuing and checking licences are debited to this minor head.

312. *Inspection of motor vehicles.*—The pay, allowances and other expenditure of the staff employed for the inspection of motor vehicles under the Indian Motor Vehicles Act and the rules issued thereunder, including the honoraria paid to District Superintendents of Police for doing the work when the regular inspectors are on leave, the honoraria paid to clerks in the offices of the Commissioner of Police, Madras, and District Superintendents of Police for furnishing extracts (for which fees are levied) from the register of motor vehicles to trading firms and the expenditure on the purchase of brake efficiency testing meters for supply to inspecting officers and on the erection of sign boards indicating speed limits and notice boards for indicating stopping places for buses on roads which is a provincial charge, are debited to this minor head.

313. *Compensations to local bodies.*—To this minor head are debited the payments of compensation to local bodies under the Madras Motor Vehicles Taxation Act, 1931. The procedure for calculating and disbursing these amounts has been described in paragraph 112.

EXPLANATION OF VARIATIONS.

314. *Inspection of motor vehicles.*—The increase in the budget estimate for 1938–1939 is 51
due to inclusion of provision for the purchase of brake efficiency testing meters for supply to inspecting officers and for the erection of sign boards indicating speed limits and notice boards for indicating stopping places for buses on roads.

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315. *Compensations to local bodies.*—The increase in the revised estimate for 1937–1938 and in the budget estimate for 1938–1939 is due partly to increase in the receipts from the Madras motor vehicles tax and partly to the distribution to local bodies of 95 per cent of the year's collections available for distribution, in lieu of only 90 per cent as heretofore.

Irrigation Expenditure.

316. Irrigation works, including navigation, embankment and drainage works, are classified under two major divisions, namely :—

(i) Works for which capital and revenue accounts are kept, subdivided into productive and unproductive works, and

(ii) Works for which neither capital nor revenue accounts are kept.

The first category comprises works for which it is both desirable and possible to maintain accounts on a quasi-commercial basis, and the second comprises works for which the maintenance of such accounts is impossible or unnecessary, either because they produce little or no revenue or because, owing to their restricted size, it is not worth while to examine the return from the outlay on each individual work. Ordinarily capital and revenue accounts are kept for each work which costs over ·50 lakh.

317. *Works for which capital and revenue accounts are kept.*—'Capital' bears all charges for the first construction and equipment of a project, charges for maintenance of sections not opened for working, and charges for subsequent additions and improvements. After the construction estimate of a project is closed, expenditure on extensions and improvements is treated as capital outlay only if the estimates exceed ·01 lakh in each case and are for—

(1) works which are themselves directly remunerative (e.g., new distributaries and works for increasing the canal discharge), or

(2) works which are necessary for the full development of the project, though not directly remunerative.

If the cost of renewals and replacements of the existing works of a project really represents an increase in the capital value of the project and exceeds the cost of the original work by ·01 lakh, the excess over the original cost is debited in the capital account.

Working expenses include

(1) repair and maintenance charges,

(2) the cost of extensions and improvements which are considered to be neither directly remunerative in themselves nor necessary for the full development of the project, and of other works for which the estimates do not exceed ·01 lakh in each case, and

(3) the cost of renewals and replacements of existing works, except to the extent to which it is debitable in the capital account.

Capital expenditure.

318. Capital expenditure may be incurred on

(*a*) new productive projects ;

(*b*) works connected with existing productive systems ;

(*c*) new unproductive projects ; and

(*d*) works connected with existing unproductive systems.

Productive works are works which are expected to produce after a certain period a net annual return (after deducting all working expenses including maintenance) at least equal to the annual interest at a certain rate (fixed from time to time on the basis of the rate at which the Government expect to be able to borrow over an extended period) on the total capital 'sum-at-charge' in the capital account of the work. All other works are classed as unproductive.

Capital expenditure on (*a*) and (*b*) may be met from sources other than current revenues, such as accumulated balances and loans, but when the works connected with the existing productive systems are not in themselves productive they are ordinarily financed from current revenues.

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Capital expenditure on (*c*) and (*d*) is ordinarily financed from current revenues subject to the following exceptions :—

(1) If the expenditure is so large that it will be too heavy a charge on current revenues, e.g., expenditure on a work estimated to cost over 5 lakhs, it may be treated as capital outlay not charged to revenue ; and

(2) if the work is intended to give protection against famine or to prevent famine, it may, irrespective of the amount of the estimated cost, be financed from the Famine Relief Fund, so long as the balance in the fund does not fall below 40 lakhs.

Demands for grants for Irrigation Expenditure.

319. Expenditure connected with irrigation is included in the following demands for grants :—

Demand VII—Irrigation.

Demand XXXI—Capital Outlay on Irrigation.

But these two demands do not show all the expenditure on irrigation. The whole of the actual expenditure on Public Works Department establishments and tools and plant except that on any special establishment for, and on tools, plant and machinery obtained to meet the special requirements of, a particular irrigation work is first shown under the major head 50. Civil Works and then distributed *pro rata* at the end of the year between the Irrigation, Civil Works and other heads. Though the portion of this expenditure which relates to the Irrigation Department is thus finally booked in the accounts under the major heads included in Demands VII and XXXI, yet for the purpose of the Demands for grants all the expenditure on Public Works Department establishment and tools and plant is included in Demand XXV—Civil Works—Establishment and tools and plant, and no part of it is included in Demands VII and XXXI—see also paragraph 634.

Demand VII—Irrigation.

320. This demand includes the expenditure booked under the major heads shown below :— 52-61

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.
XVII. Irrigation, navigation, embankment and drainage works for which capital accounts are kept—Working expenses ..	30·03	33·21	31·55	28·90
17. Irrigation—Interest on works for which capital accounts are kept	77·78	84·38	84·34	80·69
18. Irrigation—Other revenue expenditure financed from ordinary revenues—Works for which neither capital nor revenue accounts are kept—				
Public Works Department ..	25·52	25·87	24·98	21·74
Minor Irrigation	12·11	12·76	12·16	12·20
19. Construction of irrigation, navigation, embankment and drainage works ..	1·76	2·76	1·51	1·80
Total ..	**147·20**	**158·98**	**154·54**	**145·33**

321. *XVII. Irrigation, navigation, embankment and drainage works for which capital accounts are kept—Working expenses.*—Though working expenses are adjusted in the accounts under a revenue head in reduction of receipts in order to ascertain the net revenue from a project and assess its productivity, they are included in this demand for grant because they involve expenditure from the revenues of the Province. Working expenses include certain expenditure on extensions and improvements, maintenance and repairs, special establishments and special tools and plant.

322. *17. Irrigation—Interest on works for which capital accounts are kept.*—The purpose of this head is explained in paragraph 362.

323. *18. Irrigation—Other revenue expenditure financed from ordinary revenues.*—The expenditure on works for which no capital accounts are kept is recorded under this major head. It is divided into the following two sections :—

Works in charge of the Public Works Department ; and

Minor irrigation works in charge of the Revenue Department.

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Works in charge of the Public Works Department.—Expenditure on original works, extensions and improvements, and maintenance and repairs, and on surveys and investigation of new projects is debited to this section.

Minor irrigation works.—The expenditure on account of minor irrigation supervisors, overseers and other establishments under the control of Collectors and on ordinary maintenance and repairs of minor irrigation works is debited to this section. But the expenditure on the special accelerated programme of improvements to minor irrigation works at a total cost of 50 lakhs, on which work began in 1935-1936, is debited to the capital head 68. Construction of Irrigation, Navigation, etc., works included in Demand XXXI.

324. *19. Construction of irrigation, navigation, embankment and drainage works.*—Capital outlay on works for which capital and revenue accounts are kept, if met from current revenues or from the Famine Relief Fund, is debited to this major head. The Thippayapalem Project in the Kurnool district is the only work which is being financed from the Famine Relief Fund at present.

325. The figures by minor heads under the several major heads included in this demand are explained in the succeeding paragraphs.

53-55 **XVII. Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—Working expenses.**

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.
Irrigation works—Productive works—				
Extensions and improvements	2·40	4·96	4·31	2·28
Maintenance and repairs	22·29	22·18	21·33	20·45
Establishment	..	·20	·13	·16
Total—Irrigation works—Productive works.	**24·69**	**27·34**	**25·77**	22·89
Irrigation works—Unproductive works—				
Extensions and improvements	·03	·16	·16	·06
Maintenance and repairs	2·38	2·20	2·37	2·04
Total—Irrigation works—Unproductive works.	**2·41**	**2·36**	**2·53**	2·10
Navigation, embankment and drainage works —Unproductive works—				
Extensions and improvements	— ·01	·10	·10	·04
Maintenance and repairs	1·88	2·15	2·20	2·27
Total—Navigation, embankment and drainage works—Unproductive works.	**1·87**	**2·25**	2·30	2·31
Pension charges	1·06	·95	·95	·96
Provision for flood repairs	..	·31	..	·64
Grand Total ..	**30·03**	**33·21**	31·55	28·90

EXPLANATION OF VARIATIONS.

Irrigation Works—Productive Works.

53 326. *Extensions and improvements.*—The decrease in the revised estimate for 1937-1938 is the net effect of variations under the several irrigation systems. Decreases occur chiefly in the Godavari, Kistna and Cauvery deltas, Kattalai scheme and the Cauvery-Mettur Project due to various causes such as slow progress on works, omission of certain works as unnecessary and delay in according sanction to estimates. These decreases are partly offset by additional demands under Kalingaroyan channel, Tirukkoyilur and Lower Coleroon anicut systems due to better progress on works and by a decrease in the amount deducted for old maintenance charges due to the lower demand for the Cauvery delta system.

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The large decrease in the budget estimate for 1938–1939 is chiefly due to the fact that the current year's budget and revised estimates include a large debit to this head of the cost of the old shutters of the Godavari anicut, which will not be repeated next year. The budget estimate for 1938–1939 provides for works in progress and also for improvements to the Vadavar head at the Lower Coleroon anicut. 53

327. *Maintenance and repairs.*—The decrease in the revised estimate for 1937–1938 occurs chiefly under the Godavari, Kistna and Cauvery delta systems due mainly to restricted expenditure on conservancy works and to savings on certain special repair works connected with the Cauvery-Mettur Project. The decrease is partly counterbalanced by additional expenditure on flood repair works relating to certain minor systems and on the maintenance of the Kistna East Bank Canal Extension Scheme. The further decrease in the budget estimate for 1938–1939 is the net effect of smaller provision for some systems and larger provision for others according to requirements. The budget estimate for 1938–1939 includes provision for a contribution towards the cost of improvements to the Narasapur-Prakkilanka road within the limits of the Narasapur District Board and the Palacole Municipality. 53

328. *Establishment.*—The cost of the special establishment employed in the Kistna delta system for shutter lifting machines and a portion of the charges relating to the Mettur Township Administration are debited to this head. 53

Irrigation Works—Unproductive Works.

329. *Extensions and improvements.*—The decrease in the budget estimate for 1938–1939 is due to the completion of certain works in the Kurnool-Cuddapah Canal and Muniyeru systems in the current year, the only important work contemplated in the next year being the provision of emergency shutters to the Red Hills lake. 53

330. *Maintenance and repairs.*—The increase in the revised estimate for 1937–1938 is due to repair of flood damages and of other special repairs in the Nagavalli river and Palar anicut systems and Kurnool-Cuddapah Canal. The decrease in the budget estimate for 1938–1939 is due to no separate provision for flood repairs being made under this minor head. 53

Navigation, Embankment and Drainage Works—Unproductive Works.

331. *Maintenance and repairs.*—The increase in the estimates is intended mainly for the maintenance of the Buckingham Canal in a better navigable condition. 54

332. *Provision for flood repairs.*—The provision in the budget estimate for 1937–1938 has been distributed among other minor heads and consequently the revised estimate for 1937–1938 is nil. The budget estimate for 1938–1939 provides as usual a lump sum to meet possible contingencies. 54

17. Irrigation—Interest on Works for which Capital Accounts are kept.

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.	
17. Irrigation works—					55
Productive	62·02	64·21	64·17	61·44	
Unproductive	12·85	16·37	16·37	15·64	
Navigation, Embankment and Drainage works—					
Unproductive	2·91	3·80	3·80	3·61	
Total ..	77·78	84·38	84·34	80·69	

333. *17. Irrigation—Interest on works for which capital accounts are kept.*—The estimates are the result of applying the rates of interest adopted to the cumulative capital outlay up to each of the years mentioned—vide paragraph 369.

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18. Irrigation—Other Revenue Expenditure financed from Ordinary Revenues—Works for which neither Revenue nor Capital Accounts are kept.

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised, estimate, 1937–1938.	Budget estimate, 1938–1939.
Irrigation Works—				
Public Works Department—				
Works	·53	·95	·81	·46
Extensions and improvements	1·59	1·68	1·15	1·43
Maintenance and repairs	15·62	14·97	15·18	12·93
Establishments	·30	·11	·33	·20
Tools and plant	·09	·25	·13	..
Other charges	·15	·53	·62	·25
Grants-in-aid	·08	·08	·08	·08
Total—Public Works Department ..	**18·36**	**18·57**	**18·30**	15·35
Minor Irrigation—				
Works	·19	·22	·21	·22
Maintenance and repairs	9·56	10·15	9·54	9·57
Establishment	2·35	2·38	2·40	2·40
Grants-in-aid	·01	·01	·01	·01
Total—Minor irrigation ..	**12·11**	**12·76**	**12·16**	12·20
Total—Irrigation works ..	**30·47**	**31·33**	**30·46**	27·55
Navigation, Embankment and Drainage Works—				
Public Works Department—				
Works	·22	·13	·20	..
Extensions and improvements	·15	·09	·09	·15
Maintenance and repairs	6·78	5·81	6·27	6·00
Miscellaneous expenditure	..	..	·02	·01
Other charges	·01	·13	·10	·01
Total—Navigation, etc., works ..	**7·16**	**6·16**	**6·68**	6·17
Provision for flood repairs	..	1·14	..	·22
Grand Total ..	**37·63**	**38·63**	**37·14**	33·94

Irrigation Works—Public Works Department.

56 334. *Works.*—Delay in the acquisition of land required for a major work in the South Arcot Division (protective bund for the French Archivak tank) and in the sanction of estimates for certain minor works account for the decrease in the revised estimate for 1937–1938. The budget estimate for 1938–1939 provides for works in progress and for the construction of an anicut across the Hebbahalla river in the Kollegal taluk, Coimbatore district.

56 335. *Extensions and improvements.*—The decrease in the revised estimate for 1937–1938 is due partly to slow progress consequent on estimates for certain works being either not sanctioned or sanctioned late, and partly to a reduction in the provision for old maintenance charges consequent on a lesser demand for the Cauvery delta system—see paragraph 326.

The budget estimate for 1938–1939 includes provision for sanctioned works and for works in progress.

56 336. *Maintenance and repairs.*—The increase in the revised estimate for 1937–1938 is due to expenditure on flood repair works for which provision was made in the budget under a separate head 'provision for flood repairs' being now included under this head. The increase is, however, partly offset by smaller expenditure on ordinary repairs due to the inclusion of some of the works in the special accelerated programme of improvements debited to Capital, to presence of water in tanks in the case of some works, and to delay in land acquisition and sanction to estimates. The decrease in the budget estimate for 1938–1939 is mainly due to the necessity for normal repairs next year having been obviated to some extent by the extensive repairs carried out under the special accelerated programme of improvements to minor irrigation works and to provision for flood repairs having been made separately.

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337. *Establishments.*—The revised estimate for 1937–1938 provides for the experiments conducted at Siruguppa in connexion with the Tungabhadra project and for the investigation of the scheme for sinking tube-wells in the Ceded Districts and of the Gundlakamma, Penner-Kumudavati and Lower Bhavani Projects. The budget estimate for 1938–1939 represents the provision required mainly for the continuance of the experiments connected with the Tungabhadra project. 56

338. *Tools and plant.*—The revised estimate for 1937–1938 is based on actual requirements. 56

339. *Other charges.*—The increase in the revised estimate for 1937–1938 is due to additional expenditure on the agronomic experiments conducted by the Agricultural Department at Siruguppa in connexion with the Tungabhadra project. The budget estimate for 1938–1939 provides mainly for the experiments conducted at Siruguppa. 56

340. *Grants-in-aid.*—The contribution towards the maintenance of the Central Government's Bureau of Irrigation is debited to this minor head. 56

IRRIGATION WORKS—MINOR IRRIGATION.

341. *Maintenance and repairs.*—The decrease in the revised estimate for 1937–1938 and in the budget estimate for 1938–1939 is due to the inclusion of several minor irrigation works in the special accelerated programme of improvements debited to Capital. 57

342. *Grants-in-aid.*—The estimates provide for the annual contributions payable to the Salem Municipal Council towards the cost of maintaining the Panamarathupatti waterworks and to the Irrigation Cess Fund, Trichinopoly district. 57

NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—PUBLIC WORKS DEPARTMENT.

343. *Extensions and improvements.*—The budget estimate for 1938–1939 includes provision for the extension of the Bahuda left flood bank from Edupuram up to Kesapuram limits, Ichchapur taluk, Vizagapatam district. 58

344. *Maintenance and repairs.*—The increase in the revised estimate for 1937–1938 is chiefly due to additional expenditure on conservancy operations on the Godavari river. 58

345. *Miscellaneous expenditure.*—The estimates represent the cost of the temporary establishment sanctioned for the investigation and collection of statistics for the maintenance of West Coast canals. 58

346. *Other charges.*—The survey of certain portions of the Godavari river and its branches and the preparation of survey records are expected to be completed in the current year. 58

347. *Provision for flood repairs.*—See paragraph 332. 58

19. Construction of Irrigation, Navigation, Embankment and Drainage Works. 59–61

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.
Financed from Famine Relief Fund—				
Irrigation works—Unproductive works (including pro-rata establishment, tools and plant and pension charges)	..	·93	1·43	·04
Deduct—Amount transferred from Famine Relief Fund	..	— ·93	— 1.43	— ·04
Total ..	..	..	..	..
Financed from Ordinary Revenues—				
Irrigation works—				
Productive works	1·18	1·93	1·22	1·01
Unproductive works	·53	·76	·26	·73
Navigation works—				
Unproductive	..	..	..	·02
Pension charges	·05	·07	·03	·04
Total ..	**1·76**	**2·76**	**1·51**	**1·80**

Financed from Famine Relief Fund.

348. *Irrigation works—Unproductive works.*—Under this head is recorded the expenditure relating to the Thippayapalem project in the Kurnool district. The expenditure on 59

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the project was met from ordinary revenues in 1936–1937. The expenditure in 1937–1938 and in 1938–1939 will be met from amounts transferred from the Famine Relief Fund. The project is expected to be completed next year.

Financed from Ordinary Revenues.

61 349. *Irrigation works—Productive works.*—The decrease in the revised estimate for 1937–1938 is due to smaller outlay on several works due to various causes, such as delay in land acquisition, late sanction to estimates and savings due to low tender rates.

The budget estimate for 1938–1939 provides for works in progress and for two new works, viz., construction of a regulator across the Cauvery below the Vikramanar head and construction of a regulator across the Pudumanniar below Uppan dam, Cauvery delta system.

61 350. *Unproductive works.*—The decrease in the revised estimate for 1937–1938 is due mainly to delay in the acquisition of land required for constructing a separate supply channel to the Damal tank, Palar Anicut System, and to the change in the alignment, etc., of the Duvvaleru project resulting in delay in execution. The budget estimate for 1938–1939 anticipates better progress.

61 351. *Navigation Works—Unproductive.*—The budget estimate for 1938–1939 provides for the construction of quarters for lascars and a store room at the Palar north lock, Buckingham canal.

22. Interest on debt and other obligations.

		Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.
62–64	Interest on ordinary debt—				
	Interest on permanent loans		(a) 3·00	2·46	4·90
	Discount on loans		(b)	1·64	(c)
	Floating loans		(b)	·04	2·50
	Other items		(b)	·26	·13
	Lump-sum provision for interest, etc., on a new loan.	..	..	..	(d) 5·00
	Interest on loans taken from the Central Government.	64·29	33·44	32·51	33·68
	Total ..	64·29	36·44	36·91	46·21
	Interest on unfunded debt—				
	Special loans		·17	·17	·17
	State provident funds		13·92	14·09	14·71
	Total ..	..	14·09	14·26	14·88
	Interest on other obligations	·27	·11	·11	·11
	Gross Total ..	64·56	50·64	51·28	61·20
	Deduct—Interest transferred to commercial departments.	— 90·26	— 99·75	— 99·70	— 99·80
	Net Total ..	— 25·70	— 49·11	— 48·42	— 38·60

(b) included in (a). (c) included in (d).

INTEREST ON ORDINARY DEBT.

352. The term Ordinary debt covers all loans taken from the Central Government or raised in the open market, and includes temporary ways and means advances made by the Reserve Bank of India.

353. *Interest on permanent loans.*—The term permanent loans applies here to loans with a currency of more than twelve months from the date of issue other than loans from the Central Government.

354. *Discount on loans.*—When the issue price of a loan is fixed at less than the nominal par value, the difference between the par value and the issue price is termed discount. It is debited to this head either in full in the year in which the loan is raised or in instalments over a period not exceeding the currency of the loan.

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355. *Floating loans.*—These are temporary loans with a currency of not more than twelve months. They include loans raised by selling treasury bills in the market and also ways and means advances from the Reserve Bank of India. The discount (which is really interest on the amount borrowed) on treasury bills actually maturing in a financial year, the discount which has accrued up to the end of a financial year on the bills maturing in the subsequent year and the interest on ways and means advances repaid during a financial year are debited to this head.

356. *Other items.*—To this minor head is debited the remuneration paid to the Reserve Bank of India for the management of the Government's public debt and also brokerage, advertisement charges, etc., relating to new loans and other miscellaneous expenditure connected with the issue of loans or treasury bills.

357. *Interest on loans taken from the Central Government.*—The loans due to the Central Government as on the 31st March 1937 have been consolidated into a single loan repayable in 45 years from the year 1937–1938 with interest at 4·50 per cent. The annual equated payment in respect of both interest and principal is 39·29 lakhs payable in half-yearly instalments on the 15th September and the 15th March. The portion representing interest is debited to this minor head. The interest portion for 1937–1938 represents interest for only eleven and a half months from the 1st April 1937 to the 15th March 1938. A full year's interest will be paid in each year from 1938–1939 and the amount will decrease in each successive year from 1939–1940, as a result of the gradual repayment of the principal. The portion representing repayment of principal (which is debited to the head 23. Appropriation for reduction or avoidance of debt) will therefore increase in successive years to the same extent.

INTEREST ON UNFUNDED DEBT.

358. Unfunded debt includes certain ancient and irredeemable interest-bearing obligations which are treated as special loans and also the provident fund deposits of servants of the Madras Government.

359. *Special loans.*—The details of the special loans are as follows :—

(1) Four bonds for Rs. 1,33,000 at 8 per cent interest issued between the years 1796 and 1807 for moneys deposited with the Madras Government, for the maintenance of choultries at Trichinopoly, Tiruvottiyur and other places in the Province. The annual interest is Rs. 10,640.

(2) Two bonds for Rs. 10,500 at 6 per cent interest issued in 1795 and 1817 for the maintenance of choultries at Trichinopoly and Padapatnam in the Kistna district. The annual interest is Rs. 630.

(3) A perpetual agreement between Kolla Singanna Chetti and the Madras Government in 1817 that, in respect of a sum of Rs. 41,769–9–6 paid by the former, the Government would pay interest at 6 per cent per annum for the maintenance of choultries at Madras, Conjeeveram, Chittoor and Benares. The annual interest is Rs. 2,506.

(The annual payments in respect of these three items are made to the legal representatives and assigns of the original depositors.)

(4) A perpetual agreement between the trustees of the Native Infirmary (now Rayapuram Hospital) in Madras and the Madras Government that, in respect of a sum of Rs. 66,878 representing the endowment of the institution paid over to the Government, interest at 4 per cent per annum would be paid to the trustees. The annual interest is Rs. 2,675. This amount is credited as Interest from Endowments under the head XXVII.—Medical.

360. *State provident funds.*—The liability on account of State provident fund deposits devolved on the Madras Government as from the 1st April 1937 in respect of their servants. The rate of interest allowed on the deposits in a particular year is ordinarily the average borrowing rate during the five preceding financial years, provided that, if the rate of interest thus determined for a year is less than 4 per cent, all existing subscribers to the General Provident Fund in the year preceding that for which the rate has, for the first time, been fixed at less than 4 per cent shall be allowed interest at 4 per cent.

361. *Interest on other obligations.*—Under this head is debited interest paid in pursuance of court decrees and also interest on the depreciation reserves deposited with the Government in respect of the Cinchona Plantations, the Kerala Soap Institute and the Industrial Engineering Workshops, the accounts of which are maintained on commercial principles. The interest on depreciation reserve deposits is credited to the appropriate

heads under XXXII.—Industries. The rate of interest allowed is the same as that charged to the concerns on the capital invested in them under the arrangement described in the next paragraph.

362. *Deduct—Interest transferred to commercial departments.*—The Irrigation and Electricity projects for which capital and revenue accounts are kept are treated as quasi-commercial concerns, whilst certain other undertakings (including those just mentioned above), are treated as commercial undertakings and regular profit and loss statements are prepared for them every year.

The capital outlay on these objects may have been met from loans (the interest on which is debited to the minor head Interest on ordinary debt) or from current revenues or balances or net receipts under deposits and advances. As a preliminary to ascertaining the profit or loss on each of these undertakings, the departmental head concerned (namely, 17. Irrigation, etc.—Interest on works for which Capital accounts are kept, 43. Industries or 51. Interest on capital outlay on electric schemes) is debited with interest on the total capital outlay irrespective of the source from which it was actually provided. The amount debited as interest to these heads is shown as a deduction under the present head 22. Interest on debt and other obligations. This is only a book adjustment as between different heads of account and does not affect the expenditure as a whole.

The interest debited to commercial departments in a particular year was calculated as follows up to and including the year 1936-1937 :—

(1) *Rate.*—(*a*) In respect of capital outlay prior to 1917–1918, a fixed rate of 3·3252 per cent, being the rate charged by the Central Government on the pre-Reform irrigation debt representing outlay to the end of 1916–1917 (before it was included in the consolidated loan as from the 1st April 1937).

(*b*) In respect of capital outlay from 1917–1918 up to the year 1936-1937, the rate which the total interest paid by the Government in the particular year in which the adjustment is made bears to the Government's total outstanding borrowings at the end of the year.

From the year 1937–1938 method (*b*) has been adopted irrespective of the years in which the capital outlay was incurred.

(2) *Amount of capital outlay.*—It would not be reasonable to charge in a year a full year's interest on the outlay spread over the several months of that year. Interest is therefore calculated on the cumulative capital outlay at the beginning of the year and on half the capital outlay during that year, that is to say, on the average of the cumulative capital outlay as at the commencement and at the close of the year.

EXPLANATION OF VARIATIONS.

62 363. *Interest on permanent loans.*—In the budget estimate for 1937–1938 a lump sum provision of 3 lakhs was made for expenditure during the year on all charges connected with the issue of a loan and for payment of interest during the year. The loan was actually raised on the 31st August 1937 and bears interest at 3 per cent per annum payable half-yearly on the 1st September and 1st March. The revised estimate for 1937–1938 provides for one half-year's interest on the loan payable on 1st March 1938, while the budget estimate for 1938–1939 provides for payment of interest for a full year.

62 364. *Discount on loans.*—The Madras Government 3 per cent loan, 1952, was issued at Rs. 99 per cent, i.e., at a discount of Rupee one per cent. The total discount on the nominal amount of 164·03 lakhs at one per cent, i.e. 1·64 lakhs, is included in the revised estimate for 1937–1938. Provision, if any, required under this head for the loan to be raised in 1938–1939 will be met from the lump sum provision of 5 lakhs explained in paragraph 366.

62 365. *Floating loans.*—Under a special transitory arrangement in force during 1937–1938, the Central Government meet the interest charges on the overdrafts of the Provincial Governments with the Reserve Bank of India, and each Provincial Government has to pay the Central Government interest for one month only on that portion of the overdraft at the end of each month which is attributable to transactions outside the Revenue Account on the basis of the compiled monthly accounts. It is estimated that only ·04 lakh will be payable to the Central Government in the current year on this account.

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From 1st April 1938 the Madras Government will be responsible for maintaining the agreed minimum balance of 40 lakhs with the Reserve Bank from day to day and this will necessitate the taking of ways and means advances from the Bank and the sale of treasury bills in the open market from time to time. It is estimated that a sum of 2·50 lakhs may have to be paid as interest in 1938–1939 on the amounts borrowed in this manner for temporary use.

366. *Lump sum provision for a new loan.*—A lump sum provision of 5·00 lakhs has been made in the budget estimate for 1938–1939 to meet the expenditure on interest, discount, brokerage and other charges that may have to be paid on the loan of 175·00 lakhs which the Government propose to raise during that year. 62

367. *Interest on loans taken from the Central Government.*—The budget estimate for 1937–1938 was based on an equated payment of 40·44 lakhs on the consolidated loan, as originally estimated. According to the final figures the equated payment is only 39·29 lakhs, because the actual amount of the consolidated loan is lower than the original estimate. The revised estimate for 1937–1938 provides for the interest portion out of this reduced annual equated payment for 11½ months from the 1st April 1937 to the 15th March 1938, while the budget estimate for 1938–1939 provides for payment of interest for a full year from the 16th March 1938 to the 15th March 1939. See also paragraph 373. 62

368. *Interest on unfunded debt—State Provident Funds.*—The increase in the revised estimate for 1937–1938 is due to the larger balances to the credit of provident funds, due to the postponement to 1938–1939 of the transfer of provident fund balances of officers electing to serve permanently in Orissa and to larger receipts as a result of orders issued for the encouragement of subscriptions to the General Provident Fund. The further increase in 1938–1939, notwithstanding the transfer of provident fund balances of the Orissa officers to that Province and the reduction of interest from 4 per cent to 3½ per cent except in respect of the balances to the credit of subscribers to the General Provident Fund on the 31st March 1938—see paragraph 360—is due to the progressive increase in the balances to the credit of the funds. 63

369. *Deduct—Interest transferred to commercial departments.*—The cumulative capital outlay and the rate of interest adopted for this purpose are as follows :— 64

CAPITAL OUTLAY.

(1)	To end of 1936–1937. (2)	Budget, estimate, 1937-1938. (3)	Revised estimate, 1937–1938. (4)	Budget estimate, 1938–1939. (5)	Total to end of 1938–1939. (6)
Irrigation, etc., works.					
Irrigation works—Productive	14,70·97	11·55	8·55	8·99	14,88·51
Unproductive	3,75 51	1·92	1 76	·95	3,78 22
Navigation works	87·25	..	..	·03	87 28
Total Irrigation, etc., works..	19,33 73	13 47	10·31	9·97	19,54 01
Industries.					
Cinchona	19·78	..	·01	1·34	21·13
Kerala Soap Institute	2·58	..	— ·23	— ·23	2·12
Industrial Engineering Work-shops.	1·30	..	·02	..	1·32
Total—Industries	23·66	..	— ·20	1·11	24·57
Electric Schemes	2,71·19	1,18·91	1,17·18	97·38	4,85·75
Grand Total	22,28·58	1,32·38	1,27·29	1,08·46	24,64·33

RATE OF INTEREST.

(1)	On Capital outlay prior to 1917–1918. (2) PER CENT.	On Capital outlay from 1917–1918. (3) PER CENT.
1936-1937	3·33	4·85
1937-1938 (Budget estimate and revised estimate)	A uniform rate of 4·35 per cent based on the average rate of interest payable during 1937–1938 on the outstanding debt in that year.	
1938–1939 (Budget estimate)	A uniform rate of 4·14 per cent based on the average rate of interest payable during 1938–1939 on the outstanding debt in that year.	

23. Appropriation for reduction or avoidance of debt.

Pages		Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.
65	Sinking Funds—(Provincial Loans)	..	..	..	2·99
	Other Appropriations	27·27	7·00	6·78	5·61
	Total ..	27·27	7·00	6·78	8·60

370. *Sinking Funds.*—Appropriations from revenues for the sinking funds in respect of loans raised in the open market and repayable after a prescribed period are debited to this head and credited to the deposit head Appropriation for reduction or avoidance of debt—Sinking funds. The deposit head is credited direct with the profits realized from the investment of the balances in the sinking funds and debited with charges for the redemption of debt either by the purchase of securities for cancellation or by direct discharge.

371. *Other Appropriations.*—This head is intended for the record of appropriations from revenues for reduction or avoidance of debt other than specific appropriations for regularly constituted sinking funds. Ordinarily the debits to this head will represent that portion of the annual equated payment to the Central Government which is treated as repayment of the principal of the consolidated loan and also any special repayment of principal that may be made to the Central Government.

EXPLANATION OF VARIATIONS.

65 372. *Sinking Funds—(Provincial Loans).*—The budget estimate for 1938–1939 provides for the following :—

(1) Contribution to the Depreciation Fund of the Madras Government 3 per cent loan, 1952	2·46
(2) Contribution to the General Sinking Fund in respect of the open-market debt of the Madras Government	·53
Total ..	2·99

65 (1) *Depreciation Fund of the Madras Government 3 per cent loan,* 1952.—In accordance with the not fica ion, dated 24th August 1937, inviting applications for the Madras Government 3 per cent loan, 1952, a sum of 2·46, equal to one and a half per cent of the t tal nominal value of the loan, has to be set apart from the current revenues of the Province annually from 1938–1939 to 1951–1952, to be used for purchasing the securities of the loan when their market price falls below the issue price.

65 (2) *General Sinking Fund.*—In the same notification, it was announced that, in addition to the annual contributions to the Depreciation Fund, annual contributions would also be made to a Sinking Fund, to provide for the amortization of the loan. The Government have decided that a total contribution of 2·99 in 1938-1939, including the contribution to the Depreciation Fund, will be adequate. Since a sum of 2·46 has been provided as the contribution to the Depreciation Fund, the balance of ·53 is provided as the contribution to the General Sinking Fund.

65 373. *Other Appropriations.*—Since the actual amount of decentralized balances adjusted on the 31st March 1937 in reduction of the Madras Government's debt to the Central Government was higher than had been estimated, the Madras Government's consolidated debt to the Central Government is actually 7,56·71 against the estimate of 7,77·47 adopted for the budget estimates for 1937–1938, and the total annual equated payment to be made in respect of it is therefore 39·29, payable in half-yearly instalments on the 15th September and the 15th March every year, against the estimate of 40·44. The interest portion of the equated payment for 1937–1938 represents only interest for 11½ months from the 1st April 1937 to the 15th March 1938 when the second half yearly instalment will be paid, whereas from 1938–1939 the interest portion will represent a full year's interest from the 16th March of the preceding financial year. Consequently the principal portion to be repaid in 1938–1939 is smaller than the amount repaid in 1937–1938.

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25. General Administration.

374. Charges which cannot suitably be accounted for under any other major head of expenditure are debited to the major head 25. General Administration. In view of the volume and heterogenous character of this expenditure, it has been distributed for convenience over three demands for grants as follows :—

Demand VIII. Heads of Provinces, Ministers and Headquarters staff.

Demand IX. Legislative Bodies.

Demand X. District Administration and Miscellaneous.

Demand VIII—Heads of Provinces, Ministers and Headquarters Staff.

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.	
25. General Administration—					66–100.
Heads of Provinces and Ministers—					
Salary of the Governor	1·20	1·20	1·20	1·20	
Sumptuary allowance	·18	·18	·18	·18	
Secretarial staff of the Governor	·30	·85	·97	1·04	
Staff and household of the Governor ..	4·14	4·18	4·22	3·88	
Expenditure from contract allowance ..	·90	·90	·96	·92	
Tour expenses	1·24	1·28	1·28	1·33	
Discretionary grants by His Excellency the Governor	·25	·25	·25	·25	
Executive Council	3·07	·23	·23	..	
Ministers	1·98	3·07	3·20	2·62	
Secretariat and Headquarters establishments—					
Civil Secretariats	14·78	15·86	15·40	15·14	
Public Service Commission	1·59	1·59	1·53	1·59	
Board of Revenue, Financial Commissioner and establishments	1·83	1·90	1·89	1·84	
Local Fund Audit establishments ..	3·74	3·80	3·81	3·94	
Agent for Government Consignments ..	·11	·11	·11	·13	
Charges in England	1·85	1·69	1·44	1·66	
				— ·01(a)	
Total ..	**37·16**	**37·09**	**36·67**	**35·71**	

(a) Anticipated savings due to revision of scales of pay in 1938.

Expenditure.

375. The Third Schedule to the Government of India Act, 1935, and the Government of India (Governors' Allowances and Privileges) Order, 1936, issued thereunder, regulate the salary and allowances of His Excellency the Governor, and the funds (except in respect of discretionary grants) to be provided to enable him to discharge the duties of his office.

376. *Salary of the Governor.*—The annual salary fixed in the Third Schedule to the Act for the Governor of Madras is Rs. 1,20,000.

377. *Sumptuary allowance.*—This is an allowance granted to the Governor for expenditure on social functions, such as balls, dinners and luncheons, and the entertainment of distinguished visitors at Government House. Provision is made in the budget for such amount, subject to the yearly maximum of Rs. 18,000 fixed under the Government of India (Governors' Allowances and Privileges) Order, 1936, as the Governor may consider necessary for any year. The provision for any year cannot be increased by the amount, if any, not expended in previous years. The expenditure from the allowance is not subject to audit.

378. *Secretarial staff of the Governor.*—The expenditure on pay and allowances and other facilities provided for the secretarial staff including the Private Secretary to the Governor, as determined by the Governor under section 305 of the Government of India Act, 1935, is debited to this minor head.

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379. *Staff and household of the Governor.*—The items of expenditure which are debited to this minor head and the maximum yearly amount fixed for each in the Government of India (Governors' Allowances and Privileges) Order, 1936, are as follows :—

	Maximum yearly amount.
	RS.
(*a*) Military Secretary and his establishment	1,12,000
(*b*) Band	43,000
(*c*) Bodyguard	1,26,000
(*d*) Surgeon and his establishment	36,000
(*e*) Maintenance and repairs of furnishings of official residences ..	21,500
(*f*) Maintenance of gardens in Government Houses including garden establishments.	49,000
Total ..	3,87,500

The maximum yearly amount under item (*a*) or item (*c*) may in any year be increased by such amount as is necessary to defray the leave allowances of any officer, for whose pay provision is made under it.

The maximum amount under item (*e*) may in any year be increased by the amount not expended in previous years and by such further amount not exceeding 25 per cent of the maximum as the Secretary of State for India may by special direction authorize.

The amount under item (*f*) is part of the limit fixed jointly for the undermentioned expenditure in respect of official residences of the Governor :—

	RS.
(1) Improvements to official residences	50,000
(2) Maintenance of gardens	49,000
(3) Electricity	45 000
(4) Water	18,000
(5) Taxes	58,000
(6) Repairs	98,000
	3,18,000

Item (2) is provided under the present head and the others under 50. Civil works—see paragraphs 623 and 627. It is permissible for the Governor to reappropriate between these items without exceeding the limit of Rs. 3,18,000 in any financial year.

The following items of expenditure, if and when incurred in India, are also debited to this minor head :—

(1) Equipment and travelling allowances in connexion with the appointment of a new Governor and the allowance for the purchase of suitable motor cars for his use including freight and insurance for transporting them to the Province, as fixed under the Government of India (Governors' Allowances and Privileges) Order, 1936.

(2) The inauguration grant equal to the actual expenses incurred in renewing the furnishings of the Governor's official residences subject to a maximum of Rs. 14,000 for each complete twelve months which have, when a Governor assumes office, elapsed since his predecessor assumed office. This allowance may be drawn in any year or years during his tenure of office. The expenditure under this minor head is subject to audit.

380. *Expenditure from contract allowance.*—This allowance is intended to cover miscellaneous expenses, e.g., those incurred for stable establishments and contingencies, the liveries, wages, allowances, pensions, etc., of household servants and the maintenance of motor cars supplied to the Governor at the cost of the State, and the special expenditure which the Governor may have to incur when the Viceroy visits the Province. The allowance is subject to a maximum yearly amount of Rs. 92,000, but the maximum allowance for any year may be increased by the amount of any portion of the maximum contract allowances not expended in previous years. This expenditure is not subject to audit.

381. *Tour expenses.*—The items included under this minor head comprise charges for special trains and the haulage of saloon carriages when a special train is not used, reserved accommodation for the members of the Governor's family and payments and presents for services rendered on tour, miscellaneous charges for the carriage of camp equipment, purchase and upkeep of motor cars and lorries for use on tours and charges for the maintenance of saloons payable to the Railways.

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The maximum yearly expenditure on items other than the maintenance of saloons is fixed at Rs. 1,13,000 under the Government of India (Governors' Allowances and Privileges) Order, 1936. In addition, the Secretary of State for India may, by general or special order, authorize further amounts for the maintenance, improvement, renewal or replacement of the Governor's official railway saloons. The expenditure so authorized is Rs. 15,000 in 1937–1938 and Rs. 20,000 in future years till 1943–1944. The expenditure under this minor head is subject to audit.

382. *Discretionary grants by His Excellency the Governor.*—A lump sum is placed every year at the disposal of His Excellency the Governor for making petty grants and charitable donations by the Governor to hospitals and other local institutions of a public or quasi-public character, which deserve assistance from public funds. The expenditure is subject to audit.

383. *Ministers.*—The expenditure on the pay and allowances of Ministers and their Parliamentary Secretaries, the subordinate and menial staff attached to the Ministers and telephone and other contingent charges is debited to this minor head.

384. *Civil Secretariats.*—The expenditure connected with the departments of the Secretariat, the deputation of officers as members of the Indian Legislature, the saluting battery at Ootacamund, the Madras Record Office, the Translators to Government, and the Inspector and Deputy Inspectors of Municipal Councils and Local Boards, including expenditure on elections to local bodies conducted by the Inspector and his subordinates, is debited to this minor head.

385. *Public Service Commission.*—The expenditure on account of the Madras Public Service Commission other than that relating to the examinations conducted by the Commission is debited to this minor head. The expenditure relating to the examinations is debited to the head 47. Miscellaneous Departments—Examinations.

386. *Board of Revenue, Financial Commissioner and Establishments.*—To this minor head is debited all expenditure on the Board of Revenue except the portions debited to the major heads 7. Land Revenue—b. Settlement—Board of Revenue and 8. Provincial Excise—a. Superintendence—Excise Commissioner.

387. *Local Fund Audit Establishments.*—The charges on account of the Examiner of Local Fund Accounts and his establishments in Madras City and in the districts are debited to this minor head.

388. *Agent for Government Consignments.*—The expenditure on account of the staff employed for handling consignments of stores relating to all departments of the Government imported in or exported from the Port of Madras, together with the landing and shipping charges thereon, is debited to this minor head.

389. *Charges in England.*—Under this minor head is debited the expenditure on the leave salaries and sterling overseas pay of the officers whose pay is debitable to the foregoing minor heads, stores purchased in England, law charges connected with Privy Council cases, if any, and the contribution payable by the Madras Government towards the cost of the High Commissioner for India and his establishment.

EXPLANATION OF VARIATIONS.

390. *Secretarial staff of the Governor.*—The increase in the revised estimate for 1937-1938 is due to the employment of men drawing higher pay than that taken into account in the budget estimate in the Governor's Secretariat. 74

391. *Staff and household of the Governor.*—The budget and revised estimates for 1937-1938 provide for the utilization in full of the unspent balance of the inauguration grant, and this accounts for the decrease in the budget estimate for 1938–1939. The estimates in respect of the items for which maximum limits have been prescribed are within the limits prescribed. 67 and 74–78 76

392. *Expenditure from contract allowance.*—The revised estimate for 1937–1938 provides for the utilization, on account of the Viceroy's visit, of the unspent balance of the contract allowance for 1935-1936 and 1936-1937. 67

393. *Ministers.*—The increase in the revised estimate for 1937–1938 is due mainly to the purchase of motor cars for more Ministers than allowed for in the budget estimate. The budget estimate for 1938-1939 includes normal provision for ten Ministers and ten Parliamentary Secretaries and excludes provision for hill journey charges. 81

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69-71 and 82-95 91 394. *Civil Secretariats.*—The decrease in the revised estimate for 1937-1938 is due chiefly to the abolition of the post of temporary Assistant Secretary for the revision of provincial statutes and to the replacement of the post of Under Secretary in the Legal Department by an Assistant Secretary, the non-deputation of officers of this Government to serve in the Central Legislature after October 1937 and the delay in the employment of one of the Deputy Inspectors of Municipal Councils. The further decrease in the budget estimate for 1938-1939 is due to the curtailment of the hill journey charges.

98-99 395. *Local Fund Audit Establishments.*—The budget estimate for 1938-1939 provides for the employment of temporary staff for clearing arrears in audit.

73 396. *Charges in England.*—The estimates are based on the leave programmes of officers.

Demand IX.—Legislative Bodies.

	Accounts, 1936-1937.	Budget estimate, 1937-1938.	Revised estimate, 1937-1938.	Budget estimate, 1938-1939.
101-105 25. General Administration—				
Legislative Bodies—				
Provincial Legislative Assembly ..	..	3·62	3·27	3·92
Legislative Assembly Department ..	1·22	1·02	·96	1·02
Provincial Legislative Council ..	·37	·71	·69	·85
Elections for Legislatures	5·57	3·54	1·49	1·60
Charges in England	..	..	..	·02 — ·01 (a)
Total ..	7·16	8·89	6·41	7·40

(*a*) Anticipated savings due to revision of scales of pay in 1938.

Expenditure.

397. *Provincial Legislative Assembly.*—The pay and allowances of the Speaker, Deputy Speaker and Members and the contingent expenditure of the Assembly including the purchase of books for the library, expenditure by the House Committee and rent for the Senate House are debited to this minor head.

398. *Legislative Assembly Department.*—The office establishment of the Provincial Legislature is a combined one for both Chambers at present. The expenditure on the combined establishment is debited to this minor head.

399. *Provincial Legislative Council.*—The pay and allowances of the President, Deputy President, and Members and the contingent expenditure of the Council and the House Committee are debited to this minor head.

400. *Elections for Legislatures.*—Expenditure on the elections for the Indian and Provincial Legislatures and on election courts appointed for the trial of election petitions is debited to this minor head.

401. *Charges in England.*—Under this head is included the expenditure, if any, incurred in England on account of the Legislative Assembly and Council.

EXPLANATION OF VARIATIONS.

102-103 402. *Provincial Legislative Assembly.*—The decrease in the revised estimate for 1937-1938 is due to relinquishment of salary by some members of the Assembly and to smaller expenditure than anticipated under travelling allowances, owing to the admissibility of only reduced rates of allowance to members who have not relinquished their salary. The budget estimate for 1938-1939 includes a full year's provision for the salary of all members, but takes credit for probable savings on account of the relinquishment of salary by some.

104 403. *Provincial Legislative Council.*—Though the Deputy President and some members have relinquished their salary, the decrease on this account is partly offset by increased expenditure under travelling allowances owing to the Council sitting for a larger number of days than anticipated. The budget estimate for 1938-1939 includes a full year's provision for the salary of all members, but takes credit for probable savings on account of the relinquishment of salary by some.

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404. *Elections for Legislatures.*—The decrease in the revised estimate for 1937–1938 is due to smaller expenditure under travelling allowances and contingencies than anticipated and to the anticipated lapse of practically the whole of the provision for election courts. The budget estimate for 1938–1939 includes also provision for the general elections to the Indian Legislative Assembly. 105

405. *Charges in England.*—The budget estimate for 1938–1939 provides for the leave salary of the Deputy Secretary who is expected to go on leave out of India. 102

Demand X—District Administration and Miscellaneous.

406. The expenditure booked under the heads mentioned below is included in this Demand :—

13. Other Taxes and Duties.

25. General Administration—District Administration and Miscellaneous. 106–129

The following is a summary of the Demand by minor heads :—

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.
13. Other Taxes and Duties—				
Charges on account of the Madras Regulation of the Sale of Cloth Act, 1937.	..	..	·03	·04
Charges under the Electricity Acts ..	·50	·67	·51	·54
Charges in England	..	..	·09	·04
Total ..	·50	·67	·66	·62
25. General Administration—				
District Administration—				
General establishments	26·30	26·45	26·77	27·01
Subdivisional establishments	20·49	21·35	21·24	21·36
Other establishments	178·48	179·52	180·02	180·32
Miscellaneous—				
Discretionary grants by Collectors	·23	·24	·22	·25
Miscellaneous Ordinary expenditure ..	·01	·01	·02	·05
Miscellaneous Financed from deposit account	6·36	7·82	8·58	6·18
Charges in England	3·35	3·91	3·81	3·43
Loss or gain by exchange	— ·03	..	— ·02	..
				(a) — ·04
Total ..	235·19	239·30	240·64	238·56
Grand Total ..	235·69	239·97	241·30	239·18

(a) Anticipated savings due to revision of scales of pay in 1938.

Expenditure.

13. OTHER TAXES AND DUTIES.

407. *Charges on account of the Madras Regulation of the Sale of Cloth Act,* 1937.—The charges incurred in the collection of licence fees under the Act are debited to this minor head.

408. *Charges under the Electricity Acts.*—The charges on account of the Electrical Inspector and his office staff and contingencies, and those on account of the supervision and control exercised by the Chief Engineer for Electricity and the statutory inspections carried out by the Superintending Engineer, Pykara Electricity System, on behalf of the Electrical Inspector are debited to this head.

409. *Charges in England.*—The cost of stores purchased in England for the Electrical Inspector is the main item of expenditure debited to this minor head.

25. GENERAL ADMINISTRATION—DISTRICT ADMINISTRATION AND MISCELLANEOUS.

410. The general principle adopted in determining what charges should be debited to District Administration is that any amount definitely spent on work connected only with a single major head should be debited to that major head, whilst amounts spent on work connected with more than one major head should be debited to the present head 25. General Administration—District Administration.

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411. *General establishments.*—The expenditure debited to this minor head is that on the Collectors of districts and their establishments including law charges in connexion with suits to which the Government are a party, the establishments connected with district treasuries and sub-treasuries, the Court of Wards establishments in Collectorates, the establishments in the Laccadives and Amindivi Islands, the purchase of rice for supply to the islanders in return for the coir taken over from them and the biennial inspection of the islands.

412. *Subdivisional establishments.*—This head shows the charges on account of Additional District Magistrates and Personal Assistants to Collectors, Sub-Collectors, Assistant Collectors and Deputy Collectors and their establishments, the Special Loan Officers and their staff employed in connexion with the grant of loans to agriculturists for the relief of indebtedness, and the staff and contingent expenditure of the Debt Conciliation Boards in the districts. The expenditure on account of the Special Development Officer in the Salem district employed to assist the Collector in ameliorative work connected with prohibition is also debited to this head.

413. *Other establishments.*—The expenditure relating to taluk establishments, namely, Tahsildars and Deputy Tahsildars and Sub-Magistrates and their establishments, village establishments in ryotwari and proprietary villages, the construction of village chavadis and other works, cattle-pounds (other than in Madras City) including the commission paid to pound-keepers, revenue process-servers and amins, and establishments for stamping weights and measures is shown under this head.

414. *Discretionary grants by Collectors.*—These grants are given, at their discretion, by Collectors for general purposes of a public nature calculated to be of benefit to their districts, e.g., the construction and improvement of public baths and bathing places, culverts and bridges on village cart-tracks, wells or other sources of drinking water for the poorer classes, the provision and maintenance of playgrounds for village elementary schools, burial and burning grounds, contributions for the relief of poor people on the outbreak of plague and other sudden calamities and rewards to private individuals for specially meritorious conduct.

415. *Miscellaneous—Ordinary expenditure.*—The cost of passages of candidates for the Indian Civil Service selected in the examination held in India and allotted to this Province for their journey to England for training and travelling allowances of Members of the Legislature attending periodical district conferences convened by Collectors are debited to this head.

416. *Miscellaneous—Financed from deposit account.*—This relates to the expenditure from the Central Government's grant for economic development and improvement of rural areas and this is explained in paragraph 766.

417. *Charges in England.*—Leave salaries of officers who spend their leave in England, sterling overseas pay of officers serving in India, subventions granted to Universities in England for the training of Indian Civil Service probationers and allowances granted to I.C.S. candidates are exhibited under this head.

418. *Loss or gain by exchange.*—This head is explained in paragraph 660.

Explanation of variations.

13. Other Taxes and Duties.

1107 and 113 419. *Charges on account of the Madras Regulation of the Sale of Cloth Act.*—Collectors of districts and the Commissioner of the Madras Corporation have been empowered to issue licences under the Act in the current year. It is proposed to empower mufassal municipalities and union panchayats also to issue licences within their areas from next year. The revised estimate for 1937–1938 includes provision for the employment of a clerk in each of the districts for a short period and the payment of a commission of 10 per cent on collections to the Madras Corporation. The budget estimate for 1938–1939 provides for the payment of a similar commission to mufassal municipalities and union panchayats also, but does not contemplate the employment of additional establishments in Collectorates for the issue of licences in non-municipal and non-union areas.

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420. *Charges under the Electricity Acts.*—The decrease in the estimates is mainly due to the appointment as Electrical Inspector of an officer on a lower rate of pay than contemplated in the budget for 1937–1938. 113-114

421. *Charges in England.*—The estimates are based on the Electrical Inspector's latest requirements. 107

25. General Administration—District Administration and Miscellaneous.

422. *General establishments.*—The increase in the revised estimate for 1937–1938 is mainly due to the return of senior officers from leave in England and to the posting of senior Deputy Collectors for treasury work. The budget estimate for 1938–1939 includes provision for the inspection of the Laccadives, as the last inspection of the islands was in 1936–1937. 115-119 117-118

423. *Subdivisional establishments.*—The budget for the current year provided for the establishment of debt conciliation boards in all the districts except Madras, but the boards functioned only in six districts. The decrease is partly offset by increased expenditure under leave and travelling allowances, due in the latter case to the carry-over to the current year of the travelling allowances of the staff deputed for election work last year. The budget estimate for 1938–1939 anticipates that more division charges will be held by I.C.S. officers than in the current year and takes into account the expenditure on account of the employment of the Special Development Officer in Salem. 119-121

424. *Other establishments.*—The increase in the revised estimate for 1937–1938 is due to the restoration of the Bimlipatam sub-taluk, employment of additional staff in the Tanjore and Trichinopoly districts to cope with the work connected with the development of irrigation from the Cauvery-Mettur Project and to the carry-over to the current year of the travelling allowances of the staff deputed for election duty last year. The increase is partly offset by smaller expenditure than anticipated under petty construction and repairs. 122-129

The budget estimate for 1938–1939 includes provision for the employment of temporary staff for work connected with the localization of mamul wet lands in the Tanjore and Salem districts, for the restoration of Forest panchayat deputy tahsildars in six districts, and for the revival of the old Sattankulam sub-taluk in the Tinnevelly district.

425. *Miscellaneous—Financed from deposit account.*—The variations are explained in paragraph 769.

426. *Charges in England.*—The figures are based on the leave programmes of officers and allow for the new scale of instalments of allowances for I.C.S. probationers under training introduced in 1937. 112

Pro-forma distribution of charges relating to General Administration.

427. As already explained in paragraph 410, the general principle of classification prescribed in regard to charges connected with district administration is that any part of the charges which is definitely expended upon work connected with a single major head is debited to that major head, and the rest of the charges spent upon work connected with more than one major head is debited to the head General Administration—District Administration.

428. In this Province, Collectors and Subdivisional officers are also magistrates. All Tahsildars are *ex officio* magistrates, but their main duties are usually confined to land revenue and general administration. The work of most Deputy Tahsildars is about equally divided between land revenue administration and magisterial functions. Village talaiyaris perform police duties within their village limits and a part of their cost is thus attributable to police functions. It is therefore clear that unless the expenditure shown under the major head 25. General Administration is distributed among the other major heads with reference to the time devoted to work connected with the different major heads by the several classes of officers and establishments, the total figures under the major heads Land Revenue, General Administration, Administration of Justice and Police are likely to produce very misleading impressions, e.g., as to the cost of collecting the land revenue.

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429. In order to assess approximately the cost of land revenue collection, general administration, administration of justice and police, the following percentages have been adopted for apportioning certain charges booked under the head General Administration among the various major heads concerned :—

Particulars of charges to be distributed.	Major heads of expenditure. Land Revenue.	General Administration.	Administration of Justice.	Police.
(1)	(2)	(3)	(4)	(5)
	PER CENT.	PER CENT.	PER CENT.	PER CENT.
1. Board of Revenue and establishments	50	50	..	..
2. Collectors and Magistrates ..	30	45	25	..
3. Sub-Collectors, Assistant Collectors and Deputy Collectors.	30	30	40	..
4. Taluk establishments	70	20	10	..
5. Ryotwari Village Service—Karnams.	95	5	..	..
6. Ryotwari Village Service—Talaiyaris.	25	25	..	50
7. Ryotwari Village Service—Other establishments.	30	45	25	..
8. Proprietary Estates Village Service—Karnams.	95	5	..	..
9. Proprietary Estates Village Service—Talaiyaris.	15	25	..	60
10. Proprietary Estates Village Service—Other establishments.	10	80	10	..
11. Charges on account of revenue processes—				
(a) Act II of 1864	100	..	..	..
(b) Act I of 1908	..	..	100	..
(c) Other Acts	..	..	100	..

Note.—The charges which continue to be shown in full against the head General Administration without any allocation to any other head have been omitted in the above statement.

By applying the above percentages to past actuals, the lump sums to be transferred are found to be as shown below :—

Transfer to the head—	LAKHS.
7. Land Revenue	105
27. Administration of Justice	33
29. Police	13
Total transfer from the head 25. General Administration	151

After making these transfers the approximate expenditure under each of these major heads will compare with the budget estimates for 1938–1939 as shown below :—

	Budget estimate, 1938–1939.	Approximate cost after taking into account transfers referred to above.
	LAKHS.	LAKHS.
7. Land Revenue	24·72	129·72
25. General Administration	281·67	130·67
27. Administration of Justice	95·58	128·58
29. Police	161·39	174·39

Demand XI—Administration of Justice.

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.	Pages in the Detailed Budget Estimates of Demands.
27. Administration of Justice—					
High Court	12·87	13·81	13·03	13·52	130–147
Law officers	4·17	4·40	4·22	4·17	
Administrator-General	·33	·34	·34	·34	
Presidency magistrates' courts ..	1·34	1·35	1·30	1·36	
Civil and sessions courts	61·17	62·85	61·04	61·17	
Courts of small causes	1·52	1·54	1·50	1·57	
Criminal courts	10·86	11·15	11·17	11·56	
Charges in England	2·22	1·93	1·39	1·93	
Loss or gain by exchange	— ·01	..	— ·01	..	
				— ·04(a)	
Total ..	94·47	97·37	93·98	95·58	

(a) Anticipated savings due to revision of scales of pay in 1938.

Expenditure.

430. *High Court.*—The administrative expenses of the High Court, including the salaries and allowances of the Judges, the officers and the servants of the court and the charges connected with its translation and printing department, the Sheriff's office and the publication of the Madras Law Reports, are debited to this head.

431. *Law officers.*—The expenditure on retaining fees allowed to the Advocate-General, the Crown Prosecutor, the Government Pleader and the Public Prosecutor in Madras and on the Government ministerial establishments sanctioned for them, the retaining fees of the Government Solicitor, Madras, and the Government Pleaders and Public Prosecutors in the mufassal and the case fees, travelling allowances and contingent expenditure allowed to them and to others specially employed to conduct cases on behalf of the Government and fees to pleaders in pauper suits is debited to this minor head.

432. *Administrator-General.*—This minor head records the charges relating to the Administrator-General and Official Trustee and his staff.

433. *Presidency magistrates' courts.*—The charges relating to the stipendiary and honorary presidency magistrates and their establishments and contingent expenditure and the amounts paid to the Madras Corporation, the Madras Port Trust, and the Society for the Prevention of Cruelty to Animals in respect of the magisterial fines credited to the Government in connexion with offences under certain enactments are debited to this minor head.

434. *Civil and sessions courts.*—All the expenses (other than those relating to courts of small causes) of the City Civil Court and the mufassal civil and sessions courts, including the expenditure on copyists and process service establishments in such courts, are debited to this minor head.

435. *Courts of small causes.*—The expenditure relating to the courts of small causes at Madras and Trichinopoly is debited to this minor head.

436. *Criminal courts.*—The charges relating to whole-time magisterial officers, such as the first-class city magistrate in Madura and stationary sub-magistrates and bench courts in the mufassal, and the amounts paid to local bodies, forest panchayats and others in respect of the magisterial fines credited to the Government in connexion with offences under certain enactments, are debited to this minor head. No portion of the expenditure relating to the sub-divisional officers and others doing both revenue and magisterial work is debited to this minor head. See paragraphs 427 and 428.

437. *Charges in England.*—The law charges incurred in England on behalf of the Government of Madras, the leave salaries and sterling overseas pay of officers of the Judicial Department and the cost of books and periodicals purchased in England for the Judicial Department are shown under this head.

438. *Loss or gain by exchange.*—This is explained in paragraph 660.

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EXPLANATION OF VARIATIONS.

134-137 439. *High Court.*—The decrease in the revised estimate for 1937–1938 is chiefly due to some of the Judges drawing their vacation pay in England. The budget estimate for 1938–1939 assumes as usual that all the Judges will draw their vacation pay in India.

137 440. *Law officers.*—The decrease in the estimates occurs chiefly under fees to Government pleaders owing to the smaller number of special cases involving payment of large fees.

140-144 441. *Civil and sessions courts.*—The decrease in the revised estimate for 1937–1938 is due mainly to the retirement of senior officers and the application of revised scales of pay to promotees and new entrants; also to the reduction in process service establishments and abolition of some temporary courts owing to the fall in litigation. The budget estimate for 1938–1939 takes into account the proposed creation of a temporary sub-court at Anantapur and the appointment of additional sub-judges at Calicut and Cocanada and an additional district munsif at Tenali.

146-147 442. *Criminal courts.*—The budget estimate for 1938–1939 provides for payment of larger compensations to local bodies and others in lieu of magisterial fines collected on their behalf in the current year.

133 443. *Charges in England.*—The decrease in the revised estimate for 1937–1938 is chiefly due to the smaller number of I.C.S. judges on leave in England, offset to some extent by some of the Judges of the High Court drawing their vacation pay in England. The budget estimate for 1938–1939 is based on the leave programmes of officers.

Demand XII—Jails.

		Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.
148-161	28. Jails and Convict Settlements—				
	Jails	20·02	20·25	20·21	21·00 * —·50
	Jail manufactures	2·97	3·09	3·09	3·12
	Charges on account of persons confined or detained in jails outside the Province.	·02	·02	·01	·01
	Charges in England	·30	·77	·75	·26
	Total ..	**23·31**	**24·13**	**24·06**	23·89

* Anticipated savings on account of release of prisoners before their time.

Expenditure.

444. *Jails.*—The expenditure debited to this minor head is that relating to the Inspector-General of Prisons, the Madras Penitentiary (other than the Government branch press the cost of which is debited to 56. Stationery and Printing), Central and District Jails, special jails (the Sanatorium jail at Bellary, the Women's jail at Vellore and the Borstal schools at Tanjore and Palamcottah), sub-jails, the certified schools at Chingleput, Ranipet and Bellary, grants to private certified schools and other institutions (the Madras Society for the Protection of Children, the Madras Children's Aid Society, the Anjuman Industrial School, the Discharged Prisoners' Aid Society, the Madras Seva Sadan and the Salvation Army), and charges for the police custody of under-trial prisoners and their production before courts.

445. *Jail manufactures.*—The expenditure on the purchase of raw materials, and on manufacturing and other charges including charges for the packing and distribution of quinine in the Penitentiary is debited to this minor head. The value of the articles manufactured in one jail and supplied to the maintenance department of the same jail or to the maintenance and manufactory departments of other jails in the Province is taken in reduction of expenditure under this head. The net expenditure under the minor head is fully covered by the receipts, which are credited to the head XXII. b. Jails and Convict Settlements—Jail manufactures—Other manufactures.

446. *Charges on account of persons confined or detained in jails outside the Province.*—Payments to the Andaman Administration and other Provincial Governments for the maintenance of prisoners belonging to this Province are debited to this minor head.

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447. *Charges in England.*—This head exhibits the expenditure incurred in England on the leave salary and sterling overseas pay of the officers of the Madras Jail department, stores for the Jail department and the maintenance charges of a convict deported to England.

EXPLANATION OF VARIATIONS.

448. *Jails.*—The budget estimate for 1938–1939 includes a full year's expenditure on the supply of buttermilk to prisoners as against seven months' expenditure in 1937–1938 and provision for the establishment of a remand home at Madura, supply of combs and soap to inmates of Borstal schools, introduction of blacksmithy and shoe-making in the junior certified school at Bellary and increase in the rate of free issues of raw materials for instructional purposes in Borstal and certified schools. The increase on these accounts is partly offset by anticipated savings by the release of some prisoners before their time. 152–161

449. *Jail manufactures.*—Allowance has not been made in the budget estimate for 1938–1939 for possible fall in expenditure owing to the decrease in the number of prisoners in the manufacturing departments of jails owing to their release before their time. 161

450. *Charges in England.*—The decrease in the budget estimate for 1938–1939 occurs partly under leave salaries and partly under stores. 151

Demand XIII—Police.

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.
29. Police— 162–188				
Presidency police	14·07	14·67	14·39	14·44
Superintendence	3·03	2·95	3·03	3·00
District executive force	124·56	125·63	125·90	125·28
Police training schools	1·46	1·54	1·53	1·55
Village police	·08	·08	·08	·08
Criminal investigation department	3·03	3·04	3·00	3·04
Railway police	7·75	7·78	7·77	7·74
Special police	4·05	3·90	3·84	3·82
Miscellaneous	·01	·44 *	·01	·01
Charges in England	2·73	2·29	2·35	2·45
Loss or gain by exchange	— ·01	..	— ·01	
	..	..	..	— ·02 †
Total	**160·76**	**162·32**	**161·89**	**161·39**

* Includes ·43 being the expenditure relating to the General Police Fund which it was subsequently decided should be accounted for directly under Deposit Head.

† Anticipated savings due to revision of scales of pay in 1938.

Expenditure.

451. The expenditure debited to the major head 29. Police does not fully represent the real expenditure on policing the Province, as the village policing is mostly done by talayaris in ryotwari and proprietary estates villages for whom provision is made under 25. General Administration—District Administration. An approximate estimate of the cost of talayaris which may reasonably be regarded as pertaining to their police duties is given in paragraph 429.

The expenditure on the Madras City Police (Presidency Police) is booked separately from that relating to the mufassal police, just as the receipts under the head XXIII. Police are booked separately.

452. *Presidency police.*—The expenditure under this head relates to the Commissioner, Deputy and Assistant Commissioners of Police and their establishments, the City Executive Force including those employed on harbour and quarantine duties, the Police surgeon and hospital charges and cattle pound expenditure in the City of Madras. The contributions from the Central Government covering half the cost of the quarantine police and for the work done by the Commissioner of Police in connexion with the issue of

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passports are taken as reduction of expenditure under this head, while the Madras Port Trust's contributions of the other half of the cost of the quarantine police and two-thirds of the cost of the harbour police are credited as receipts under the head XXIII. Police.

453. *Superintendence.*—The expenditure relating to the Inspector-General and the territorial Deputy Inspectors-General and their establishments is accounted for under this head.

454. *District executive force.*—To this minor head is debited the expenditure on the pay and allowances together with charges relating to contingencies, clothing and arms and equipment of the mufassal police, the departmental construction and maintenance of police quarters, temporary police establishments to guard houses evacuated during plague, the Cordite Factory guard and the Vizagapatam harbour and quarantine police. The cost of the Cordite Factory guard and the Vizagapatam harbour and quarantine police, as also of police escorts for postal remittances, is recovered from the Central Government and adjusted in reduction of expenditure under this minor head.

455. *Police training schools.*—The expenditure debited to this head is that on the Provincial Police Training School, Vellore, and on recruits' schools for constables.

456. *Village police.*—The expenditure under this head represents the pay of those talayaris who work directly under the police and are employed in localities near the hills.

457. *Criminal investigation department.*—The expenditure on the criminal investigation department, which is under a separate Deputy Inspector-General of Police, is debited to this minor head.

458. *Railway police.*—The expenditure on the two railway police districts with headquarters in Madras City and Trichinopoly respectively is debited to this minor head. About half the expenditure is recovered from the railways concerned through their contributions for the 'order' police, which are credited as receipts under the head XXIII. Police—Contribution for Railway Police—see paragraph 155.

459. *Special police.*—This minor head is intended to show the cost of police forces which are constituted for special purposes and organized on a system different from the regular district executive force like the Malabar Special Police.

460. *Miscellaneous.*—The contribution to the band expenses of the Police Training School, Vellore, and the contribution to cover the deficit, if any, in the General Police Fund are debited to this minor head.

461. *Charges in England.*—The expenditure debited to this head is that incurred in England on leave salaries and sterling overseas pay of Police Officers, expenses on recruitment in England and on stores.

462. *Loss or gain by exchange.*—This is explained in paragraph 660.

Explanation of Variations.

167-171 463. *Presidency police.*—The decrease in the revised estimate for 1937-1938 is mainly due to vacancies in the police force and to the application of revised scales of pay to new entrants and promotees. The budget estimate for 1938-1939 allows for accruing increments of pay and the full effect of the reorganization of the Traffic Department, the Armed Reserve and the fire-brigade.

174-180 464. *District executive force.*—The increase in the revised estimate for 1937-1938 is due partly to the police arrangements necessitated by the visit of His Excellency the Viceroy and partly to the increase in establishments in the Salem district consequent on the introduction of prohibition.

The budget estimate for 1938-1939 excludes the special expenditure in the current year on account of the Viceroy's visit and provides for smaller expenditure on pay of officers as several senior officers are expected to be on leave in England; as against this, it includes a full year's provision for the additional staff in the Salem district, for additional staff for traffic control in the Vizagapatam and Cocanada towns, and for the supply of four motor vans to the Armed Reserves and of bedding to under-trial prisoners in police lock-ups.

166 465. *Charges in England.*—The budget estimate for 1938-1939 anticipates that a larger number of officers will be on leave in England.

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Electricity.

466. The principles regulating the classification of expenditure in the Electricity Department are generally the same as those in respect of the expenditure of the Irrigation Department, as summarized in paragraphs 316 to 318.

The expenditure relating to the Electricity Department which is financed from current revenues is included in Demand XIV—Electricity, whilst that which is financed from other sources is included in Demand XXXIII—Capital Outlay on Electric Schemes.

Demand XIV—Electricity.

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.	Pages in the Detailed Budget Estimates of Demands.
36. Scientific Departments—					189–208
Hydro-electric survey	— ·18	— ·66	— ·37	— ·49	
Works	·28	·10	·18	·02	
Charges in England	..	·08	·04	·30	
Total ..	·10	— ·48	— ·15	— ·17	
XL. Receipts from electric schemes—Working Expenses—					
Pykara hydro-electric scheme	6·25	7·10	12·33	11·79	
Mettur hydro-electric scheme	·50	1·73	2·44	4·21	
Dindigul, Virudunagar and Palni schemes.	·37	·32	·43	— ·04	
Theni, Periyakulam and Bodinayakkanur schemes	·28	·18	·24	·11	
Vizagapatam scheme	..	..	..	·91	
Bezwada scheme	..	..	..	·85	
				— ·06 (a)	
Total ..	7·40	9·33	15·44	17·77	
51. Interest on Capital Outlay on Electric Schemes	11·45	14·32	14·34	18·09	
Grand Total ..	18·95	23·17	29·63	35·69	

(a) Anticipated savings due to revision of scales of pay in 1938.

Expenditure.

36. Scientific Departments.

467. *Hydro-electric survey.*—The expenditure on account of the Chief Engineer for Electricity and other headquarters supervising staff and on account of the pay and allowances of special staffs employed for investigation of new projects is debited initially to this minor head and is subsequently transferred to other heads and schemes (inclusive of municipal schemes executed by the Electricity Department) in varying percentages in proportion to the services rendered to each. Such recoveries are adjusted in reduction of expenditure under this minor head and consequently the final effect is generally a credit under this minor head instead of a debit.

468. *Works.*—The expenditure incurred on field work connected with the investigation of new electricity projects, except for the pay and allowances of the staff, is debited to this minor head. Expenditure on the investigation by the Electricity Department of electrically-controlled irrigation and other works, such as the sinking of bore wells in the Ceded districts, is, however, debited to the head 18. Irrigation—Miscellaneous expenditure.

469. *Charges in England.*—Expenditure on leave salaries and deputation pay and on the purchase of stores in England is debited to this minor head.

XL. Receipts from Electric Schemes—Working Expenses.

470. As in the case of irrigation works, the working expenses of electricity schemes in operation are adjusted in reduction of the gross receipts, but they have to be included in a Demand for a grant, since they are part of the expenditure from the revenues of the

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Province. Separate accounts of gross receipts and working expenses are maintained in respect of each main scheme. The working expenses are accounted for under the following heads :—

Works expenditure chargeable to revenue.

Maintenance proper.

Provision for depreciation including transfers to and from the depreciation and special reserve funds established for each system.

Establishments.

Tools and plant.

Suspense.

Charges in England.

Works expenditure chargeable to revenue.—The cost of improvements and additions not chargeable to capital and the write-off of the capital value of replaced stock after taking the salvage value into account are shown under this head.

Maintenance proper.—Under this head are shown the maintenance and miscellaneous expenses including the cost of the establishment charged to the work, and recoveries from municipalities for managing their electrical undertakings and from other departments of Government for work done for them which are taken in reduction of expenditure.

Provision for depreciation.—The provision for the annual contribution to the depreciation and special reserve funds is made under this head (see paragraph 26) as also for renewals and replacements financed from these funds, the amounts transferred from the latter being adjusted in reduction of expenditure under this head.

Establishments.—Under this head are shown the pay and allowances of the establishments employed for working the schemes.

Suspense.—This minor head is intended to cover transactions relating to stock London stores, advances to cover the cost of electrical appliances to power consumers, and the recoveries effected from them which are taken in reduction of expenditure.

Charges in England.—The leave salaries and sterling overseas pay drawn in England are debited to this minor head.

51. Interest on Capital Outlay on Electric Schemes.

471. The object of this debit is explained in paragraph 362.

Explanation of Variations.

197–198 472. *Hydro-electric survey.*—The investigation of the Papanasam and Lammasinghi schemes is expected to be completed in the current year. The smaller credit, that is, increase in expenditure in the revised estimate for 1937–1938 is due to the employment of special establishments in the office of the Chief Engineer for Electricity for the reproduction of drawings and prints for the Papanasam scheme, as the cost of the establishments for the investigation and other preliminary work connected with it may be debited to the main scheme only after it is commenced. The budget estimate for 1938–1939 allows for the appointment of an officer on lower pay as Chief Engineer during the absence of the permanent officer on leave in England and does not include provision for the investigation of any major scheme.

198 473. *Works.*—The increase in the revised estimate for 1937-1938 is due to the Papanasam silt experiment and the extension of Lammasinghi investigation, both of which are expected to be completed within the year. No major investigation is anticipated in 1938–1939.

190 474. *Charges in England.*—The budget estimate for 1938-1939 provides for the drawal by the permanent Chief Engineer of his leave pay in England.

191–192 and 199 to 201 475. *Pykara hydro-electric scheme.*—The estimates include provision not contemplated in the budget for 1937–1938 for contribution to the depreciation and special reserve funds as these have now been established for the project (see paragraph 26) and for a reduction under Suspense owing to the net debit under stores and other suspense transactions being less than anticipated. No transfer from the depreciation and special reserve funds for renewals and replacements debitable to the funds is anticipated in 1937–1938 or 1938–1939.

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476. *Mettur hydro-electric scheme.*—The increase in the revised estimate for 1937-1938, notwithstanding the later commencement of regular operations, occurs mainly under Suspense owing to the increased stock balance including the Mettur construction stock adjusted to this head and to the provision, not anticipated in the budget, for advances to cover the cost of electrical appliances to power consumers. The budget estimate for 1938–1939 provides for the operation and maintenance expenses of the scheme for a full year. 192–193 and 202–203

477. *Dindigul, Virudunagar and Palni schemes.*—The revised estimate for 1937–1938 does not allow for the adjustment to this head within the year, as was contemplated in the budget, of the value of the stock of the Palni and Dindigul schemes as these schemes were incorporated in the Pykara hydro-electric supply area later than anticipated. The budget estimate for 1938–1939 provides for the running of the power-house at Virudunagar for only three months, as this scheme is expected to be incorporated in the Pykara system in June 1938. It also takes credit for the adjustment of the value of the surplus balances of stock which will be transferred to the Pykara scheme. 193 and 204

478. *Theni, Periyakulam and Bodinayakkanur schemes.*—The decrease in the budget estimate for 1938–1939 is due to the reduction in establishment and to the expected recovery of certain amounts due from the Bodinayakkanur municipality. 194 and 205

479. *Vizagapatam and Bezwada schemes.*—These schemes are expected to be in regular operation in 1938. 195–196 and 206–207

480. *Interest on capital outlay on electric schemes.*—The variations in the figures are explained in paragraph 369. 208

Demand XV—Education.

481. The expenditure booked under the heads mentioned below is included in this Demand :—

36. Scientific Departments—Museums, Donations to scientific societies and charges in England relating to them.

37. Education including charges in England. 209–210 and 223, 209 and 211–222 and 224–252.

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.
36. SCIENTIFIC DEPARTMENTS—				
Museums, etc.	·95	·89	·89	·96
37. EDUCATION—				
University	29·61	27·61	27·49	28·68
Secondary	29·15	28·83	28·66	28·95
Primary	153·65	157·78	157·82	159·57
Special	21·95	22·26	21·95	22·11
General	21·25	21·54	22·03	21·85
Charges in England	·72	·82	·76	·44
				—·03 (*a*)
Total ..	256·33	258·84	258·71	261·57
Grand Total ..	257·28	259·73	259·60	262·53

(*a*) Anticipated savings due to revision of scales of pay in 1938.

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482. The following is a summary of the Demand by minor heads :—

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.
210 — 36. SCIENTIFIC DEPARTMENTS—				
Museums	·91	·85	·86	·92
Donations to scientific societies	..	·01	..	..
Charges in England	·04	·03	·03	·04
Total ..	·95	·89	·89	·96
211-252 — 37. EDUCATION—				
University—				
Grants to universities	6·16	6·16	6·16	6·16
Government arts colleges	11·64	11·43	11·41	11·30
Grants to non-Government arts colleges ..	5·18	3·67	3·66	4·73
Government professional colleges ..	6·59	6·31	6·22	6·40
Grants to non-Government professional colleges.	·04	·04	·04	·09
Secondary—				
Government secondary schools	1·96	2·00	2·01	2·06
Direct grants to non-Government secondary schools.	18·22	18·00	17·82	17·87
Grants to local bodies for secondary education.	8·97	8·83	8·83	9·02
Primary—				
Government primary schools	·30	·31	·33	·35
Direct grants to non-Government primary schools.	3·71	3·99	4·03	4·11
Grants to local bodies for primary education.	149·64	153·48	153·46	155·11
Special—				
Government special schools	17·52	17·80	17·63	17·71
Direct grants to non-Government special schools.	4·43	4·46	4·32	4·40
General—				
Direction	1·83	1·70	1·77	1·68
Inspection	16·87	17·32	17·77	17·65
Scholarships	1·82	1·91	1·87	1·94
Miscellaneous	·73	·61	·62	·58
Charges in England	·72	·82	·76	·44
Total ..	256·33	258·84	258·71	261·57 — ·03 (a)
Grand Total ..	257·28	259·73	259·60	262·53

(a) Anticipated savings due to revised scales of pay introduced in 1938.

Expenditure.

36. SCIENTIFIC DEPARTMENTS.

483. *Museums.*—The expenditure relating to the Government Museum in Egmore and the Connemara Public Library, which is located in the same buildings and is under the control of the Superintendent of the Museum, is debited to this minor head.

484. *Donations to scientific societies.*—The only donation at present in force is an annual fixed grant of Rs. 1,000 to the Fine Arts Society, Madras.

485. *Charges in England.*—The charges debited to this head are the leave salary of officers of the Museum drawn in England, the sterling overseas pay of the Superintendent, and the honoraria paid in England to the authors of scientific publications, such as the *Flora and Fauna of Madras*, undertaken at the instance of and published by the Government.

37. EDUCATION.

486. The expenditure debited to this major head relates to transactions under the control of the Education Department and connected with general education. Expenditure on special education, e.g., in forestry, medicine, agriculture, veterinary science and industrial technique or for special sections of the community, such as the fisher communities, depressed classes and the like, is debited to the respective subject heads according to the department which incurs the expenditure.

The major head 37. Education is subdivided into several sub-major heads, namely, University, Secondary, Primary, Special, General and Charges in England.

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UNIVERSITY.

This covers expenditure connected with courses of studies prescribed by the Universities of this Province for their degree examinations. The following are the minor heads :—

487. *Grants to universities.*—The recurring grants made to the universities, namely, Rs. 3,15,500 for Madras and 1·50 lakhs each for the Andhra and Annamalai Universities comprise the expenditure at present debited to this minor head. These are block grants in aid of the general resources of the universities and are not earmarked for any specific purposes.

488. *Government arts colleges.*—Expenditure relating to Government arts and science colleges, including those which have intermediate and secondary departments attached to them, is debited to this minor head.

489. *Grants to non-Government arts colleges.*—The several classes of grants given are :—teaching grants which are grants towards regular maintenance, grants for buildings, playgrounds and equipment, and contributions to the provident funds of teachers in non-Government institutions. The grants mentioned do not ordinarily exceed half the total net expenditure on an institution.

In respect of provident funds, the Government contribution is paid when a teacher retires and is equal to half the amount standing to his credit in his account, i.e., his contributions and the management's equivalent contributions and the accumulated interest thereon.

490. *Government professional colleges.*—The expenditure relating to the Law College, the Engineering College (including its subordinate engineering branch) and the Teachers' Training Colleges (including the model schools attached to them) is debited to this minor head.

491. *Grants to non-Government professional colleges.*—The non-Government professional colleges which receive grants at present are the St. Christopher's Training College for Women and the Meston Training College for Men at Madras.

SECONDARY.

492. This covers expenditure on secondary education including courses of studies prescribed by (1) the universities of this Province for their intermediate examinations in second grade arts colleges and (2) the Government for the secondary school-leaving certificate and other examinations preliminary to the instruction required for the University intermediate examinations.

The following are the minor heads :—

493. *Government secondary schools.*—The expenditure on the Government specialists in physical education for boys and girls, on non-European Government secondary schools (mostly for Muhammadans and girls) and on the Government manual training and woodwork and domestic science and needle-work classes for European schools is debited to this minor head.

494. *Direct grants to non-Government secondary schools.*—Grants in respect of non-Government secondary schools other than those under the control of local bodies are debited to this minor head. These grants are regulated by the Code of Regulations for European Schools and the Madras Grant-in-aid Code for Indian schools, and are generally for maintenance including rents for school and hostel buildings and compensation for the fee or other concessions to poor pupils and children of ex-Army men prescribed in the Code, buildings, playgrounds, equipment and provident funds. European schools are eligible also for certain special grants, e.g., boarding and cadet grants.

495. *Grants to local bodies for secondary education.*—Unlike other non-Government secondary schools, those maintained by local bodies are eligible for maintenance grants only if the Government have undertaken to meet the whole or a portion of the net cost. Teaching grants for such schools are fixed for each triennium. Local bodies are, however, eligible for the usual half grant for buildings, playgrounds, equipment and fee concessions in respect of all their secondary schools.

PRIMARY.

496. This covers expenditure on education of the elementary type. European schools imparting such instruction are classed as Primary and Indian schools as Elementary.

The minor heads are—

497. *Government primary schools.*—Schools imparting elementary education are maintained by the Government only in the Laccadives and Amindivi Islands and in the partially excluded areas of Vizagapatam and East Godavari.

498. *Direct grants to non-Government primary schools.*—Grants for European primary schools, and for Indian orphanages and elementary schools other than those subsidized through district educational councils or maintained by local bodies and panchayats are debited to this minor head.

499. *Grants to local bodies for primary education.*—The local authorities to whom grants are given are—

(1) Municipalities and district boards;
(2) District Educational Councils; and
(3) Panchayats.

Municipalities and district boards are eligible for—

(*a*) Fixed grants in respect of the Government schools transferred to their control on the coming into force of the Elementary Education Act, 1920, and of schools subsequently opened at the cost of the Government;

(*b*) grants equivalent to the proceeds of the elementary education tax collected by them; and

(*c*) grants for manual training classes, fee concessions to children of ex-Army men and buildings.

The Kumbakonam Municipal Council is also given a grant towards the net cost of its Arts class and the North Arcot District Board is also given a grant for the maintenance of its Muhammadan yeomiah and orphan school at Arcot.

District Educational Councils are given—

(*a*) Maintenance (i.e., teaching), building, equipment and fee concession grants for distribution to all elementary schools other than those maintained by local bodies; and

(*b*) grants towards their establishment charges including the travelling allowances of the members.

Panchayats are given maintenance (i.e., teaching) and building grants.

SPECIAL.

500. Expenditure on schools imparting instruction other than that falling into the foregoing categories is included in this sub-major head.

The minor heads are—

501. *Government special schools.*—These schools are intended to impart instruction to pupil teachers of the secondary, higher elementary and elementary grades for the training-school leaving certificate examination, the passing of which is ordinarily insisted upon before they are employed as teachers.

502. *Direct grants to non-Government special schools.*—Not only teachers' training schools but all special schools which are aided by the Government fall into this category. Examples are :—Commercial schools, the Cordite Factory School, the Buckingham and Carnatic Mills schools, Mandapam Quarantine Camp School, the Government House Schools at Madras and Ootacamund, Sanskrit and Arabic schools, adult education classes, community schools and schools for lepers, the deaf and dumb and the blind. In addition to the ordinary teaching, provident fund, building and equipment grants, teachers' training schools are eligible also for grants to pay stipends to pupil teachers under training for elementary grades.

GENERAL.

The minor heads are—

503. *Direction.*—Expenditure relating to the Director of Public Instruction and his deputies and subordinate staff, on books purchased by him for free distribution to schools and other institutions and on customs duty on stores for all institutions purchased in England is debited to this minor head.

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504. *Inspection.*—Expenditure on the Government staff for inspection of all secondary, elementary and special schools, including the special Inspector of European Schools and the Superintendent of Sanskrit Schools, is debited to this minor head.

505. *Scholarships.*—An allotment is made annually for the grant of scholarships for poor students in Government as well as non-Government, aided (European and non-European) local board and special schools. The maximum number of scholarships that may be granted for each grade of instruction, namely, collegiate, secondary and elementary, is fixed by the Government and scholarships may be sanctioned by the Director up to the maximum. Provision is also made for scholarships tenable at the Indian Military School, Dehra Dun, and for special studies, e.g., radio research.

506. *Miscellaneous.*—Expenditure on the following items is debited to this head :—

(1) The European scholarship examination, the expenditure on which is covered by the fees levied;

(2) The contribution towards the running expenses of the Inter-Provincial Board for European Education ;

(3) Oriental Manuscripts Library ;

(4) Text-book Committee and registration of books ;

(5) Grants to local bodies and panchayats for libraries and to the Boy Scout and Girl Guide movements ;

(6) Fixed grants to the Schwartz schools in the Tanjore, Trichinopoly and Ramnad districts and to the Indian Students' Union and Hostel in London, special (yeomiah) scholarships to Muhammadan boys in the Nellore district and grants to cover the Secondary School-Leaving Certificate fees of children of ex-Army men ; and

(7) Contributions towards educational exhibitions.

507. *Charges in England.*—The expenditure on leave salaries and sterling overseas pay, stores for educational institutions and scholarships and recruitment in England is debited to this head.

EXPLANATION OF VARIATIONS.

508. *Government arts colleges.*—The decrease in the budget estimate for 1938-1939 is due to changes in personnel, retirement of senior officers and the effect of the revised scales of pay. The budget estimate for 1938–1939 provides for the teaching of Hindustani in the school departments of the Government second grade colleges at Coimbatore, Tellicherry and Mangalore and of Malayalam in the Government Muhammadan College, Madras. 224–227

509. *Grants to non-Government arts colleges.*—The increase in the budget estimate for 1938–1939 is due to the building grant payable to the Madras Christian College being larger than in the current year, and to the inclusion of provision for a building grant to the Pachaiappa's College for its new buildings at Chetput and of a larger provision than in the current year for equipment grants to all colleges. 228

510. *Government professional colleges.*—The budget estimate for 1938–1939 includes provision for the purchase of additional machinery and equipment for the Engineering College and for the teaching of Hindustani in the model schools attached to the three Government training colleges. 228–233

511. *Government secondary schools.*—The budget estimate for 1938–1939 includes provision for the teaching of Hindustani in Government secondary schools. 234–236

512. *Direct grants to non-Government secondary schools.*—The decrease in the revised estimate for 1937–1938 is due to lapses in the provision for building grants. The budget estimate for 1938–1939 anticipates a smaller demand for building grants from European schools, and no demand in respect of non-European schools as all the liabilities are expected to be paid off this year, but includes grants for the teaching of Hindustani in non-European secondary schools and larger provision for equipment grants and for playgrounds. 237

513. *Grants to local bodies for secondary education.*—The budget estimate for 1938–1939 anticipates smaller payments in respect of building grants and larger payments under equipment grants and provides for the payment of subsidies to local bodies for teaching Hindustani in secondary schools and for acquisition of playgrounds. 238

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240 514. *Direct grants to non-Government primary schools.*—The increase in the budget estimate for 1938–1939 is due to the larger provision made for boarding grants to Indian orphanages.

241–242 515. *Grants to local bodies for primary education.*—The increase in the budget estimate for 1938–1939 is due to the amount of grants payable to local bodies as the equivalent of the education tax being higher as a result of the enhancement of the rate of the tax by some local bodies and the initial levy of the tax by some municipalities. On the other hand teaching grants payable to the district boards of East Godavari and South Arcot are less owing to the re-transfer of some of the labour schools to the control of the Labour department.

243–245 516. *Government special schools.*—The decrease in the revised estimate for 1937–1938 is due to savings in the provision for stipends in Government training schools for masters on account of a fall in the number of admissions and also under pay of establishments in the Government training schools for the mistresses owing to the effect of the new scales of pay.

The budget estimate for 1938-1939 provides for the teaching of Hindustani in Government secondary and training schools, for the employment of music mistresses in the Government training schools for women at Ramnad and Erode, for a refresher course for physical training instructresses employed in Government institutions in the mufassal and for the opening of a hostel for the Lady Ampthill Government Secondary and Training school for Women, Masulipatam.

246 517. *Direct grants to non-Government special schools.*—The decrease in the revised estimate for 1937–1938 is due to the lapse of the provision for the building grant for a school, as it drew the grant unexpectedly last year.

The budget estimate for 1938–1939 includes provision for grants for schools newly admitted to aid.

248–251 518. *Inspection.*—The increase in the estimates is due to the inclusion of provision for an additional Divisional Inspector and to accrual of normal increments to pay.

The budget estimate for 1938–1939 provides also for the bifurcation of the Malabar district into two educational charges and the reconstitution of the Kollegal taluk into a separate deputy inspector's range.

ANGLO-INDIAN AND EUROPEAN EDUCATION.

519. Sub-section (1) of section 83 of the Government of India Act, 1935, requires that, unless the Provincial Legislative Assembly otherwise resolve by a prescribed majority, a grant shall be made for the benefit of the Anglo-Indian and European communities for education not less in amount than the average of the grants made for their benefit in the ten financial years ending on the 31st March 1933; provided that if in any financial year the total grant for education in the Province is less than the average of the total grants for education in the ten financial years specified, then whatever fraction the former may be of the latter, any grant made in that financial year for the benefit of the Anglo-Indian and European communities need not exceed the same fraction of the average of the grants made for their benefit in the same ten financial years.

The average of the total grants for education in the Province of Madras in the ten financial years ending on the 31st March 1933 was 228·50 lakhs and the average in the same period for Anglo-Indian and European education was 8·05, that is 3½ per cent of the total. Consequently a minimum provision of 8·05 lakhs has to be made for European education every year, unless the total provision for education in a particular year falls below 228·50 lakhs. The total provisions for education from 1937–1938 and for Anglo-Indian and European education are—

	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.
(1)	(2)	(3)	(4)
Total provision under 37. Education	2,58·84	2,58·71	2,61·57
Provision for European and Anglo-Indian Education ..	8·35	8·29	8·05

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Classification of Expenditure as Medical and Public Health.

520. The governing principle laid down for determining whether an item of expenditure should be shown under the head Medical or the head Public Health, is that the head 38. Medical has reference to medical facilities given to the public through the treatment of individual cases, whilst the head 39. Public Health has reference to general measures affecting the public as a whole, e.g., sanitation, research, investigation, the control and combating of epidemic diseases, etc. But if an officer whose pay is debited to 38. Medical incurs expenditure relating to 39. Public Health, the expenditure is debited to the former head and *vice versa*.

Demand XVI—Medical.

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.	
38. Medical—					253–286
Medical establishment	9·94	10·34	9·82	9·87	
Hospitals and dispensaries ..	64·26	65·75	66·19	67·89	
Medical colleges and schools ..	11·35	11·59	11·48	11·84	
Mental hospitals	4·54	4·59	4·57	4·68	
Chemical Examiner	·51	·51	·53	·50	
Charges in England	2·37	4·51	3·86	3·23	
Loss or gain by exchange	— ·01	..	— ·02	..	
				(a) — ·12	
Total ..	**92·96**	**97·29**	**96·43**	**97·89**	

(*a*) Anticipated savings due to the extension of the system of honorary medical officers (·04) and revision of scales of pay in 1938 (·08).

Expenditure.

521. *Medical establishment.*—The charges relating to the Surgeon-General and district medical officers and their establishments and contingent expenditure, the pay of assistant and sub-assistant surgeons who do not hold sanctioned posts but are kept on reserve duty in hospitals (owing to the number of officers on leave being less than allowed for), and the leave salaries of all medical officers belonging to cadres which have a leave and vacancy reserve are debited to this head, as also the travelling allowances paid to the persons sent from Madras as members of the All-India Medical Council, the grant, if any, to the Madras Medical Council and the customs duty on imported stores for all medical institutions.

522. *Hospitals and dispensaries.*—Under this minor head are shown the charges relating to all Government hospitals and dispensaries in the Province (including the tuberculosis sanatorium at Tambaram and the hospital attached to the Indian Medical School, but excluding mental hospitals), the pay and allowances of Government medical officers employed in institutions under the control of local bodies at taluk headquarter hospitals and at other stations (subject to recovery in the latter case), grants to local bodies and private institutions for the maintenance of hospitals and dispensaries and sanatoria and for buildings and equipment, grants to private leper asylums and the tuberculosis sanatoria at Madanapalle and Perundurai, subsidies to medical practitioners and midwives in connexion with rural dispensaries, maintenance grants to the Tirumani leper settlement and charges connected with the leprosy relief campaign, which is partly financed by grants from the British Empire Leprosy Relief Association.

523. *Medical colleges and schools.*—The expenditure on the medical colleges at Madras and Vizagapatam and medical schools including the Indian Medical School at Madras and capitation grants to the Missionary Medical School at Vellore are debited to this minor head.

524. *Mental hospitals.*—To this minor head are debited the charges relating to the mental hospitals at Madras, Waltair and Calicut.

525. *Chemical Examiner.*—Under this head are shown the charges (including contingent expenditure) relating to the Chemical Examiner and his staff and the charges payable to the Central Government for examination by the Imperial Serologist of articles sent to him by the Chemical Examiner.

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526. *Charges in England.*—The sterling overseas pay and leave salaries of medical officers drawn in England, the cost of stores purchased in England for the Medical department, the contribution to the Tropical Diseases Bureau, and expenses connected with recruitment in England (usually of the nursing staff) are debited to this minor head.

527. *Loss or gain by exchange.*—This is explained in paragraph 660.

Explanation of variations.

260–263 528. *Medical establishment.*—The decrease in the revised estimate for 1937–1938 is due mainly to vacancies in the Indian Medical Service cadre and to savings under customs duty due to the local purchase of X-ray film materials required for the Barnard Institute of Radiology. The budget estimate for 1938–1939 anticipates a lesser number of vacancies in the Indian Medical Service cadre.

264–277 529. *Hospitals and dispensaries.*—The increase in the revised estimate for 1937–1938 occurs chiefly under dietary charges and medicines, etc., in Madras City hospitals due in the latter case to the purchase in India instead of in England as contemplated of stores required for the Barnard Institute of Radiology, partly counterbalanced by savings under electric charges due to the introduction of sliding rates and by small savings spread over several other items. The budget estimate for 1938–1939 allows for a full year's effect in respect of the schemes of new expenditure introduced in 1937–1938 and for accruing increments to pay. The more important of the schemes of new expenditure for which provision has been included in the budget estimate for 1938–1939 are the increase in the bed strength and the consequent employment of additional staff in the Headquarters Hospital, Calicut, subsidies for new rural dispensaries and for midwives to be employed in the existing subsidized dispensaries, and the grant for the initial equipment of the tuberculosis sanatorium at Perundurai in the Coimbatore district.

277–283 530. *Medical Colleges and schools.*—The decrease in the revised estimate for 1937–1938 is chiefly due to the appointment of junior officers to act in leave vacancies. The budget estimate for 1938–1939 allows for the accrual of normal increments to pay.

259–260 531. *Charges in England.*—The decrease in the revised estimate for 1937–1938 and in the budget estimate for 1938–1939 is due mainly to the local purchase in India of X-ray film stores required for the Barnard Institute of Radiology. The budget estimate for 1938–1939 anticipates a smaller number of officers on leave in England.

Demand XVII—Public Health.

287–301

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.
39. Public Health—				
Public health establishment—				
Ordinary expenditure	12·40	12·72	12·87	13·18
Financed from deposit account	·13	·14	·27	·27
Grants for public health purposes	5·81	14·77	12·08	18·48
Expenses in connexion with epidemic diseases—				
Ordinary expenditure	1·03	1·05	1·20	1·26
Financed from deposit account	..	..	..	·57
Bacteriological laboratories	4·01	4·00	4·11	4·12
Pasteur Institute	·35	·38	·35	·36
Improvement of rural water-supply ..	..	..	..	5·13
Deduct—Transfer from the fund for improvement of rural water-supply.	..	..	..	— 5·00
Works	·03	·04	·03	·04
Charges in England	·61	·66	·53	·58
..	..	..	..	— ·02 *
Total ..	24·37	33·76	31·44	38·97

* Anticipated savings due to revision of scales of pay in 1938.

Expenditure.

532. *Public health establishment—Ordinary expenditure.*—The expenditure debited to this minor head is that on the Director of Public Health and assistant directors, the malaria officer, district and municipal health officers, their assistants and health inspectors

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the Sanitary Engineer and deputy sanitary engineers and the mechanical expert for the inspection of local bodies' water-works and pumping plants, the Director of Town-Planning, the rural sanitation officer and the research health officer and their staff and contingent expenditure, including the annual contribution to the East Godavari Agency District Board for the employment of vaccinators in the Bhadrachalam taluk and on the training school for health visitors conducted by the Public Health Department.

533. *Public health establishments—Financed from deposit account.*—The expenditure on the Poonamallee health unit scheme which is financed partly by contributions from the Rockefeller Foundation and the Chingleput District Board and partly from the grant received from the Central Government for economic development and improvement of rural areas, is shown under this head. The contributions are credited to the deposit account on receipt and an amount equal to the expenditure is withdrawn from the deposit account and credited to XXVIII. Public Health—Miscellaneous—vide paragraph 187.

534. *Grants for public health purposes.*—The expenditure on grants to the Madras Corporation and other local bodies for water-supply and drainage schemes executed by them and for anti-malarial measures, to health and child-welfare associations and to the East Godavari Agency District Board for sanitary and other arrangements during the annual Sri Rama Navami festival at Bhadrachalam is debited to this minor head.

535. *Expenses in connexion with epidemic diseases—Ordinary expenditure.*—Under this minor head is shown the expenditure on plague establishments and preventive measures, on the purchase of quinine for free distribution and the reimbursement to the Cinchona Department of the loss involved in selling quinine at less than the cost price through post offices, and on sanitary measures in malarial tracts.

536. *Expenses in connexion with epidemic diseases—Financed from deposit account.*—The expenditure on anti-malarial operations partly financed from contributions from the Indian Research Fund Association and partly from provincial funds is shown under this head. The grant made by the Indian Research Fund Association is credited to the deposit account on receipt and an amount equal to half the expenditure representing the Association's share is withdrawn and credited to XXVIII. Public Health—Miscellaneous—see paragraph 187.

537. *Bacteriological laboratories.*—The expenditure on the King Institute of Preventive Medicine is shown under this head.

538. *Pasteur Institute.*—The pay and allowances of the Government medical officers employed in the Institute are met from Provincial funds in the first instance and subsequently recovered from the funds of the institute. The recovery is credited to XXVIII. Public Health—Collection of payments for services rendered.

539. *Improvement of rural water-supply.*—A detailed programme for the execution within a period of ten years of a comprehensive scheme of protected water-supply for household purposes in the rural areas of this Presidency is under preparation. In order that the scheme may not be held up for want of funds, it is proposed to establish a Fund for the improvement of rural water-supply in the Deposit section of the accounts by contributions from time to time, from the revenues of the Province, such contributions being provided under 63. Extraordinary charges in the Revenue Account and submitted to the vote of the Legislative Assembly—see paragraph 703. The expenditure incurred from time to time on the scheme will be debited to the present head, a corresponding amount being transferred from the fund at the same time and adjusted in reduction of expenditure under this head.

540. *Works.*—The expenditure on experiments on water filtration at the King Institute, Guindy, and at Kilpauk is debited to this minor head.

541. *Charges in England.*—The charges relate to the leave salary of officers who spend their leave in Europe, sterling overseas pay and expenditure on stores purchased in England mainly for the King Institute.

EXPLANATION OF VARIATIONS.

542. *Public health establishment—Ordinary expenditure.*—The increase in the revised estimate for 1937–1938 is due mainly to the payment of arrear salary to an assistant director and the appointment of two additional deputy sanitary engineers and staff, not anticipated in the budget, for the supervision of water-supply and drainage schemes of local bodies executed by engineering firms. 291–296

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The budget estimate for 1938–1939 includes a full year's provision for these additional deputy sanitary engineers and their staff and for the employment of second-class health officers in Tiruppur and Vaniyambadi municipalities and the Sembiam panchayat.

296 543. *Public health establishment—Financed from deposit account.*—In the budget estimate for 1937–1938, the expenditure on the Poonamallee health unit financed from the Central Government's grant for the economic development and improvement of rural areas was included in the total expenditure from the grant and shown under Demand X.—District Administration and Miscellaneous. The Rockefeller Foundation's contribution being credited to XXVIII. Public Health, the expenditure financed from this contribution alone was debited to 39. Public Health. The accounting procedure was subsequently changed and in accordance with it the contributions are credited on receipt to the Deposit Account. The whole of the expenditure on the unit is debited to the present head as it is controlled by the Director of Public Health and not by the Collector of Chingleput.

296–297 544. *Grants for public health purposes.*—The decrease in the revised estimate for 1937–1938 is due to the progress on water-supply and drainage schemes being slower than anticipated.

The budget estimate for 1938–1939 provides for the undermentioned grants for water-supply and drainage works :—

	LAKHS.
Works in progress.	
Adoni—Water-supply (Hagari scheme) ..	2·00
Batlagunta—Water-supply ..	·18
Bezwada—Water-supply ..	·71
Bodinayakkanur—Water-supply ..	1·00
Chodavaram—Water-supply ..	·12
Cocanada—Water-supply ..	·52
Cochin—Drainage ..	·25
Coimbatore—Drainage ..	·75
Coonoor—Water-works improvements ..	·46
Cuddapah—Water-supply improvements ..	1·00
Guntur—Water-works ..	·54
Karur—Water-supply ..	·40
Kodaikanal—Water-works improvements ..	·12
Madras Corporation—Water-supply and drainage ..	4·71
Manapparai—Water-supply ..	·19
Negapatam—Drainage ..	·79
Penukonda—Water-supply ..	·15
Pollachi—Water-supply ..	·25
Rajahmundry—Drainage ..	·53
Salem—Drainage ..	·30
Salem—Water-supply ..	3·00
Sembiam—Water-supply ..	·26
Srirangam—Drainage ..	·25
Srirangam—Construction of drains in South Royagopuram and Ammamantapam extensions ..	·03
Srirangam—Water-supply ..	·35
Tirupati—Drainage ..	·15
Tiruppur—Water-supply ..	·35
Tiruvannamalai—Water-supply ..	·03
Trichinopoly—Realignment of the pumping main ..	·09
Vayalpad—Water-supply ..	·15
Vizagapatam—Water-supply ..	1·00
New works.	
Calicut—Water-supply ..	2·00
Chittoor—Partial drainage ..	·27
Coimbatore—Water-supply improvements ..	·82
Cocanada—Water-supply improvements ..	·85
Ellore—Construction of an additional filter-bed ..	·20
Gudiyattam—Water-supply ..	·47
Hindupur—Water-supply ..	·50
Karamadai, Perur and Mathipalayam—Water-supply schemes ..	·22
Mettupalaiyam—Water-supply ..	·49
Tirupati drainage—Fourth instalment ..	·36
Tiruppattur—Water-supply ..	·06
Valparai—Water supply ..	·11
Lump deduction for probable savings ..	— 8·60
	18·38

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545. *Expenses in connexion with epidemic diseases—Ordinary expenditure.*—The increase in the revised estimate for 1937–1938 is due to the continuance of the cyanogas fumigation experiments in the Cumbum valley and other areas not provided for in the budget, and to the inclusion of provision for the conversion into tablets of quinine powder supplied by the Government of India. The budget estimate for 1938–1939 includes provision for the extension of the scheme of cyanogas fumigation to more areas. 297–298

546. *Expenses in connexion with epidemic diseases—Financed from deposit account.*—The budget estimate for 1938–1939 includes provision for the control of foothill malaria in Meppadi in the Wynad taluk, irrigation malaria in the Pattukkottai taluk and casuarina pit malaria in the coastal strip in Ennore. An amount equal to half the expenditure will be transferred from the deposit account to XXVIII. Public Health—Miscellaneous—See paragraph 187. 298–299

547. *Bacteriological laboratories.*—The increase in the revised estimate for 1937–1938 is due to the manufacture and distribution of a larger quantity of sera than anticipated owing to the outbreak of epidemics in several parts of the Presidency. The budget estimate for 1938–1939 follows the revised estimate. 299–300

548. *Improvement of rural water-supply.*—The budget estimate for 1938–1939 anticipates an expenditure of ·13 on protected rural water-supply schemes commenced in the current year and 5 lakhs on new items to be taken up next year, the latter being financed from the Fund for the improvement of rural water-supply. The transactions relating to this fund are summarized below :— 290

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.
Opening balance	..	..	..	15·00
Add receipts	..	..	15·00	..
Total ..	..	..	15·00	15·00
Deduct outgoings	..	..	..	5·00
Closing balance	..	..	15·00	10·00

549. *Charges in England.*—The decrease in the revised estimate for 1937–1938 is due mainly to smaller expenditure than expected on stores purchased in England for the King Institute. 290

Demand XVIII—Agriculture.

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.	
40. Agriculture—					
Direction	·76	·76	·84	·76	302–324
Superintendence	2·60	2·48	2·40	2·47	
Experimental farms ..	4·36	4·76	4·77	5·03	
Agricultural demonstration and propaganda including public exhibition and fairs.	5·53	6·73	6·40	6·75	
Agricultural education	2·20	2·12	2·12	2·14	
Agricultural experiments and research—					
Ordinary expenditure	3·31	3·27	3·20	3·33	
Financed from deposit accounts	1·68	1·29	1·23	·98	
Botanical and other public gardens ..	·26	·27	·27	·27	
Scheme for the improvement of agricultural marketing in India—					
Ordinary expenditure	·12	·17	·17	·19	
Financed from deposit accounts ..	·20	·19	·20	·21	
Special rural uplift schemes—					
Ordinary expenditure	·10	·17	·16	·22	
Financed from deposit accounts	..	·61	·05	·01	
Grants-in-aid, contributions, etc. ..	·30	·40	·40	·36	
Charges in England	·55	·58	·48	·34	
				— ·01*	
Total ..	21·97	23·80	22·69	23·05	

* Anticipated savings due to revision of scales of pay in 1938.

Expenditure.

550. *Direction.*—The charges relating to the Director and the headquarters deputy director of Agriculture and their office establishments and contingent expenditure, and customs duty on stores for the department purchased in England, are shown under this head.

Pages in the Detailed Budget Estimates of Demands.

551. *Superintendence.*—The expenditure incurred on the pay of the deputy and assistant directors of different circles and the Deputy Director of Agriculture, Livestock, and their office establishments and contingent expenditure is debited to this head.

552. *Experimental farms.*—To this minor head are debited the charges relating to agricultural research stations other than the Agricultural College and Research Institute, Coimbatore, the pomological stations at Coonoor and Kallar, the Burliyar gardens and the Livestock Research Station, Hosur.

553. *Agricultural demonstration and propaganda including public exhibitions and fairs.*—Under this minor head is shown the expenditure incurred by the Agricultural Department on demonstration of and propaganda relating to improved methods of cultivation, purchase of seeds, manures and agricultural implements for distribution to seed farms and sale to ryots, maintenance and equipment of depots, stocking implements, seed, manure, etc., for sale to ryots, and measures for the control of diseases of crops.

The expenditure incurred on exhibitions and shows held by the Agricultural Department on such occasions as cattle fairs, jamabandi camps, health week celebrations and district co-operative conferences and on the maintenance of the exhibition motor vans is also shown under this minor head.

554. *Agricultural education.*—This relates to expenditure relating to the Agricultural College, the central farm and college estate at Coimbatore and the agricultural schools at Anakapalle and Palur.

555. *Agricultural experiments and research—Ordinary expenditure.*—The expenditure relates to the Research Institute at Coimbatore.

556. *Agricultural experiments and research—Financed from deposit accounts.*—The cost of research schemes relating to cotton, potato, sugarcane, fruits, groundnut, the malting of cholam, animal nutrition, sunn-hemp, coconuts, sheep breeding and dry farming which are undertaken at the instance of the Imperial Council of Agricultural Research and the Indian Central Cotton Committee, and mainly at their cost, is debited to this head.

557. *Botanical and other public gardens.*—Under this minor head is shown the expenditure on the maintenance and supervision of the botanical gardens at Ootacamund and the Sim's Park botanical gardens, Coonoor.

558. *Scheme for the improvement of agricultural marketing.*—The expenditure on the Provincial Marketing Officer and his staff and on the marketing scheme financed by the Imperial Council of Agricultural Research is shown under this minor head. The expenditure from Provincial funds is shown as Ordinary expenditure. Under financed from deposit accounts is shown the expenditure to be financed by the grant from the Imperial Council of Agricultural Research. An amount equal to this expenditure is transferred from the deposit account of the grant and credited to the revenue head XXIX. Agriculture—*vide* paragraph 191.

559. *Special rural uplift schemes—Ordinary expenditure.*—The expenditure on the maintenance of the Agricultural Department's breeding bulls at Veterinary hospitals and on the grant of premia to co-operative societies and private parties for the maintenance of breeding bulls is debited to this minor head.

560. *Special rural uplift schemes—Financed from deposit accounts.*—The expenditure on the purchase and maintenance of breeding bulls met out of donations received from institutions and individuals is debited to this minor head. An amount equal to the expenditure is withdrawn from the deposit account and credited to the revenue head XXIX. Agriculture—*vide* paragraph 191.

561. *Grants-in-aid, contributions, etc.*—The grants and contributions debited to this minor head are those given to the Agri-Horticultural Society, Madras, for training gardeners, to the same society and the Municipal Councils of Ootacamund and Kodaikanal in connexion with parks and flower shows, to the Agricultural College Students' Club, to agricultural associations, exhibition committees, etc., for exhibition purposes, to the United Planters' Association of Southern India for development of planting industries, to the American Arcot Mission, Katpadi, for poultry farming and to local bodies for purchase and maintenance of breeding bulls.

562. *Charges in England.*—The expenditure incurred in England on the leave salaries and sterling overseas pay of officers of the Agricultural Department and on the purchase of stores for that department is shown under this head.

Explanation of variations.

311-312 563. *Experimental farms.*—The budget estimate for 1938–1939 includes provision for the establishment of fruit nurseries at Kodur and Taliparamba and for the employment of staff for fruit culture in the Guntur and Anakapalle stations.

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564. *Agricultural demonstration and propaganda including public exhibition and fairs.*—The decrease in the revised estimate for 1937–1938 is due to the delay in the appointment of newly sanctioned demonstrators and to some posts of storekeepers and maistries remaining vacant for a portion of the year. The budget estimate for 1938–1939 includes a full year's expenditure on the additional staff sanctioned in the course of the current year and for the purchase and distribution of a larger quantity of cotton and green manure and other seeds. 313–314

565. *Agricultural experiments and research—Ordinary expenditure.*—The increase in the budget estimate for 1938–1939 is due partly to the accrual of normal increments to pay and partly to provision being made for the improvement of bee-keeping industry in the Chittoor district and for appointment of an assistant to the agricultural research engineer. 317–318

566. *Agricultural experiments and research—Financed from deposit accounts.*—The decrease in the budget estimate for 1938–1939 is the net effect of decreases under several of the research schemes which have been completed or are nearing completion and increases under others which were commenced in the course of the current year. Provision has also been made for the commencement next year of a sheep breeding scheme and a scheme of research on coconuts. 319–322

567. *Special rural uplift schemes—Financed from deposit account.*—The decrease in the estimates is due to donations received for cattle improvement being very small. 324

568. *Charges in England.*—The decrease is mainly under leave salaries and deputation pay and is based on the leave programme of officers. 307

Demand XIX—Veterinary.

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.	
41. Veterinary—					325–336
Direction	·65	·62	·67	·64	
Superintendence	1·15	1·12	1·14	1·12	
Subordinate establishment	3·26	3·64	3·58	3·09	
Hospitals and dispensaries	2·91	2·98	2·98	3·15	
Veterinary education and research—					
Ordinary expenditure	1·20	1·30	1·28	1·30	
Financed from deposit account ..	·13	·11	·11	·11	
Other charges	·95	1·13	1·20	1·30	
Charges in England	·17	·27	·09	·21	
				(a) — ·01	
Total ..	**10·42**	**11·17**	**11·05**	**10·91**	

(a) Anticipated savings due to revision of scales of pay in 1938.

Expenditure.

569. *Direction.*—The expenditure on the Director of Veterinary Services and his establishments and on customs duty on stores purchased in England for institutions other than the Veterinary College and hospital is debited to this head.

570. *Superintendence.*—The charges relating to the district supervision staff and their establishments are debited to this minor head.

571. *Subordinate establishment.*—The charges relating to the touring veterinary establishments, and the cost of sera and vaccines purchased from Muktesar are debited to this minor head.

572. *Hospitals and dispensaries.*—Under this minor head are shown the charges relating to the Government veterinary hospitals and dispensaries.

573. *Veterinary education and research ordinary expenditure.*—The expenditure on the Madras Veterinary College and hospital, the dispensary at Rayapuram and the scheme of veterinary investigation is debited to this minor head.

Financed from deposit accounts.—The expenditure on the scheme of veterinary investigation, except for a small part which is met from Provincial revenues, is financed by the Imperial Council of Agricultural Research. The grant made by the Council is credited in the deposit account and an amount equal to the expenditure is withdrawn and credited the head XXX. Veterinary—vide paragraph 197.

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574. *Other charges.*—This minor head exhibits the charges relating to the Madras Serum Institute.

575. *Charges in England.*—The expenditure incurred in England on the leave salary and the sterling overseas pay of the officers of the Madras Veterinary Department and on the purchase of stores required for that department is shown under this minor head.

EXPLANATION OF VARIATIONS.

330-331 576. *Subordinate establishment.*—The decrease in the budget estimate for 1938-1939, notwithstanding provision made for twelve additional touring veterinary surgeons, the purchase and equipment of a third motor unit for propaganda and the appointment of an assistant and peon to travel with each unit, is due to anticipated savings on purchase of sera, as most of the sera required is expected to be manufactured in the Madras Serum Institute.

332 577. *Hospitals and dispensaries.*—The budget estimate for 1938–1939 includes provision for the employment of compounders in some of the existing institutions and for the opening of three dispensaries in the taluks of Arantangi, Papanasam and Pattukottai and one at Karaikudi.

336 578. *Other charges.*—The budget estimate for 1938–1939 includes provision for the manufacture at the Madras Serum Institute of anti-black quarter serum, blackquarter vaccine and hæmorrhagic septicæmia which are at present purchased from Muktesar.

327 579. *Charges in England.*—The variations in the estimates are due partly to the Director postponing his leave to next year and partly to stores indented from England this year being much less than budgeted for owing to the local purchase of some in India.

Demand XX—Co-operative Credit.

		Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938-1939.
337—341	42. Co-operative Credit—				
	Direction	1·04	1·27	1·14	1·02
	Superintendence—				
	Ordinary expenditure ..	10·99	11·78	11·53	12·22
	Financed from deposit account..	·04	·54	·51	·59
	Grants-in-aid—				
	Ordinary expenditure ..	·07	·11	·11	·38
	Financed from deposit account..	..	·57	·21	·35
	Charges in England	·04	·07	·05	·05
					(a) — ·01
	Total ..	**12·18**	**14·34**	13·55	14·60

(*a*) Anticipated savings due to revision of scales of pay in 1938.

Expenditure.

580. *Direction.*—The expenditure on account of the Registrar, Joint Registrar and personal assistant and subordinate staff is debited to this minor head.

581. *Superintendence—Ordinary expenditure.*—The expenditure on the staff of the Co-operative Department other than that included in the foregoing minor head, the Government staff employed in societies and land mortgage banks and for audit, execution and liquidation work and the expenditure on the Central Co-operative Training Institute are debited to this minor head.

582. *Superintendence—Financed from deposit account.*—Under this head is shown the expenditure from the Central Government's grant for co-operative training and education. An amount equal to the expenditure is transferred from the deposit account and credited to the head XXXI. Co-operative Credit—*vide* paragraphs 202 and 767.

583. *Grants-in-aid—Ordinary expenditure.*—Under this head is shown the expenditure on account of clerical assistance and reimbursement of registration and encumbrance certificate fees to depressed classes societies and subsidies to the Provincial Co-operative Union for running peripatetic training institutes to the Provincial Marketing Society and to other co-operative societies working at a loss towards stamp duty on sale certificates issued in their favour, and to certain small loan and sale societies towards the cost of the staff employed by them.

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584. *Grants-in-aid—Financed from deposit account.*—Under this head is shown the expenditure from the Central Government's grant from the Sugar Excise Fund for subsidizing the societies of sugarcane growers. An amount equal to the expenditure is transferred from the deposit account and credited to the head XXXI. Co-operative Credit—vide paragraph 202.

585. *Charges in England.*—Under this minor head is debited the leave salary and sterling overseas pay of the Registrar.

EXPLANATION OF VARIATIONS.

586. *Direction.*—The decrease in the revised estimate for 1937–1938 is due to the unexpectedly early completion of the training of an Indian Civil Service officer and to an interruption in the training of another Indian Civil Service officer. 339

The budget estimate for 1938-1939 does not provide for the training of any Indian Civil Service officer in the Co-operative Department.

587. *Superintendence—Ordinary expenditure.*—The budget estimate for 1937–1938 included provision for the refixation of the pay of many members of the staff and for drawal of arrears. It is not expected that this will be completed within the year as the service registers have to be scrutinized by the Accountant-General. The budget estimate for 1938–1939, besides anticipating the drawal of pay at rates to be refixed with arrears, includes provision for establishments for agricultural credit institutions and Government staff for the supervision of co-operative loan societies and the Coimbatore Milk Supply Union. 340—341

588. *Grants-in-aid—Ordinary expenditure.*—The increase in the budget estimate for 1938–1939 is due to the inclusion of provision for subsidies to smaller loan and sale societies to meet the cost of staff employed by them and to depressed classes societies for reimbursement of registration and encumbrance certificate fees paid by them. 341

589. *Grants-in-aid—Financed from the deposit account.*—The decrease in the revised estimate is due to the commencement of the scheme later than anticipated. The budget estimate provides for the grants expected to be disbursed next year. 341

INDUSTRIES.

590. The major head 43. Industries records the expenditure connected with the Industries, Cinchona and Fisheries Departments. It is distributed over two Demands for grants, namely, Demand XXI. Industries and Demand XXII. Fisheries.

In addition, the capital outlay on industrial development financed from sources other than current revenues is booked under the major head 72. Capital Outlay on Industrial Development, which is included in Demand XXXII.

Demand XXI—Industries.

	Accounts, 1936–1937.	Budget estimate, 1937–1938	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.	
43. Industries—					
Industries—					342–362
Ordinary expenditure	9·89	10·42	10·64	10·65	
Financed from deposit accounts	..	·22	·19	·15	
Cinchona Plantations	4·45	5·36	5·74	5·76	
Grants-in-aid—					
Ordinary expenditure	1·35	3·30	3·15	3·33	
Financed from deposit accounts	·87	1·18	1·40	·90	
Charges in England	·44	·79	·74	·49	
				—·01 *	
Total ..	17·00	21·27	21·86	21·27	

* Anticipated savings due to revision of scales of pay in 1938.

Expenditure.

591. *Industries.*—Under the minor head Industries is recorded the expenditure on the following :—

(1) The Director of Industries, Inspector of Industrial Schools, Industrial Engineer and the Statistical officer for the compilation of statistics relating to production and prices, and their establishments and other expenditure.

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(2) District industrial engineering establishments for pumping and boring operations which are mainly intended to help ryots to get water for irrigation.

(3) The cost of scholarships for Madrasi students in the Indian Institute of Science, Bangalore, the Victoria Jubilee Technical Institute, Bombay, the Andhra University and other institutions and State techinical scholarships.

(4) The Industrial Schools at Bellary, Calicut and Madura, the trade school at Mangalore, the School of Technology, the Leather Trades School, the School of Arts and Crafts and the Textile Institute in Madras.

(5) Sericulture and other operations connected with it.

(6) The Kerala Soap Institute, Calicut, and experiments on oils, fats, etc., in the Institute.

(7) The Industrial Engineering Workshops, Madras.

(8) Miscellaneous experiments and demonstrations including the development of the cottage and woollen industries subsidized by the Central Government partially.

592. *Cinchona Plantations.*—The expenditure on the Director of Cinchona and his staff, on the factory for the manufacture of quinine from cinchona bark harvested from the department's plantations in Naduvattam, Dodabetta and the Anamalais or purchased from elsewhere, and on the development of these plantations is debited to this minor head. The capital expenditure on the Anamalais plantations is first debited to this minor head, but subsequently transferred to the capital head 72. Capital Outlay on Industrial Development by the necessary credit and debit entries. Similarly, the value of the bark harvested in these plantations is debited to this head and credited to the capital head—vide paragraph 714.

593. *Grants-in-aid*—This minor head includes the expenditure on—

(1) Grants-in-aid to industrial schools for maintenance, buildings and equipment and capitation and stipendiary grants ;

(2) Contributions to the Victoria Jubilee Technical Institute, Bombay, and the Indian Institute of Science, Bangalore ;

(3) Grants for the hand-spinning movement ; and

(4) Expenditure from Grants received from the Central Government for the development of handloom and sericultural industries.

594. *Charges in England.*—The expenditure in England on leave salaries and deputation pay of officers of the Industries and Cinchona departments, on stores purchased for these departments, on industrial scholarships tenable in England and on the recruitment of officers is debited to this minor head.

COMMERCIAL CONCERNS.

595. The Kerala Soap Institute, Calicut, in respect of its soap manufacturing activities, the Industrial Engineering Workshops, Madras, and the Cinchona Plantations are treated as business undertakings, and commercial accounts outside the regular accounts are maintained for them with annual profit and loss accounts and balance sheets. Two special items relating to them, which enter into the regular accounts, are :—

(1) Interest charges on the capital invested on them, the object and details of which are explained in paragraph 362 ; and

(2) Depreciation funds for renewals and replacements.

Each of these undertakings has a depreciation fund of its own in the deposit section of the Government accounts. The annual allowance for depreciation of capital assets and the sale-proceeds of unserviceable plant and machinery are credited to the fund as receipts. The depreciation fund may be drawn upon only for renewals and replacements of old assets and not for additions or improvements, which should be financed as new capital outlay. When the fund is so drawn upon, the amount is debited to it as outgoings. Such portion of the depreciation fund as is not utilized for renewals and replacements is regarded as invested with the Government, who pay interest thereon. The annual allowance for depreciation is debited as expenditure under the head 43 Industries. Expenditure on renewals and replacements is debited to the same head, but the debit is cancelled by the transfer of an equivalent amount from the depreciation fund which is adjusted in reduction of expenditure.

EXPLANATION OF VARIATIONS.

347-357 596. *Industries—Ordinary expenditure.*—The increase in the revised estimate for 1937–1938 is mainly due to the purchase of raw materials and other expenditure in the Bellary and Calicut schools to cope with the increase in work orders and the purchase of

shares in the Kollegal Silk Filatures, Limited, half the price being payable this year. The budget estimate for 1938–1939 takes into account the saving due to the abolition of the post of Personal Assistant to the Director and an anticipated fall in work orders in the Bellary school. Provision has been made for the payment of the balance of the price of shares in the Kollegal Silk Filatures, Limited, and for the following new schemes :—

(1) Introduction of electric wiring and casting and metal-working classes in the Government Industrial School, Calicut, and purchase of equipment and improvements to the Government Industrial School, Bellary, and the Trades School, Mangalore ;

(2) Conduct of experimental research at the Leather Trades Institute, Madras ;

(3) Introduction of a pottery *cum* porcelain class in the Government School of Arts and Crafts ; and

(4) Manufacture on a small commercial scale of toilet creams, brilliantines and other toilet articles at the Kerala Soap Institute, Calicut.

597. *Cinchona Plantations.*—The increase in the estimates is due to the larger harvest of cinchona bark from the plantations. 358–361

598. *Grants-in-aid—Ordinary expenditure.*—The decrease in the revised estimate for 1937–1938 is due to the grant for the hand-spinning movement being smaller than budgeted for. 361–362

The budget estimate for 1938–1939 includes provision for a grant of 2 lakhs for the hand-spinning movement and for maintenance grants for industrial schools newly admitted to aid.

599. *Financed from deposit accounts.*—The revised estimate for 1937–1938 represents the grants expected to be drawn by the Handloom Provincial Co-operative Society and includes the expenditure on the purchase and maintenance of a calendering and finishing plant. The budget estimate for 1938–1939 provides for normal requirements. 362

600. *Charges in England.*—The decrease in the revised estimate for 1937–1938 is mainly due to the decrease in the indent for stores for the Cinchona department. The budget estimate for 1938–1939 is based on the forecast for stores for the Industries and Cinchona departments and includes provision for the purchase of stores required for the manufacture of toilet articles at the Kerala Soap Institute, Calicut. 346

Deposits of Depreciation Reserve of Government Commercial Concerns.

601. The combined transactions of all the three concerns, the Kerala Soap Institute, the Industrial Engineering Workshops and the Cinchona Plantations are summarized below :—

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.
Opening balance	2·26	2·44	2·44	2·52
Add Receipts	·19	·19	·19	·19
Total ..	2·45	2·63	2·63	2·71
Deduct Outgoings	— ·01	— ·05	— ·11	— ·08
Closing Balance	2·44	2·58	2·52	2·63

Demand XXII—Fisheries.

43. Industries—					
Fisheries	5·84	* 6·03	5·70	5·87	363–372
Charges in England	·03	·15	·12	·03	
Total ..	5·87	6·18	5·82	5·90	

* Includes ·04 from a grant expected from the Imperial Council of Agricultural Research for improvement of the fishery industry, etc. The scheme has however been postponed.

Expenditure.

602. *Fisheries.*—To this minor head is debited the expenditure on the Director of Fisheries and the four assistant directors and their staffs, the pearl and chank fishing operations off the coast of Tinnevelly district (the former at long intervals and the latter

[Pages in the detailed Budget Estimates of Demands.] annually), the maintenance of fishery vessels and a trawler for deep sea fishing experiments, the experimental and research stations at several places including fish breeding operations, the Marine Aquarium at Madras, the fish-curing yards on both the east and the west coasts, departmental schools for the fisherfolk, fixed compensation to local bodies for loss of fishery rentals due to the Government's taking over their fisheries and payment of grants to the Nilgiri and Palni Hills Game Associations.

The largest items of the expenditure are those incurred on chank fishing operations, fishery schools, compensations to local bodies and fish-curing yards.

603. *Charges in England.*—Such charges normally relate to stores and occasionally to leave salaries and recruitment of a master seaman for the fisheries trawler.

EXPLANATION OF VARIATIONS.

365-372 604. *Fisheries.*—The decrease in the revised estimate for 1937-1938 is due to the disbandment of the staff employed under the master seaman who was repatriated consequent on his illness, to the postponement of the scheme for the improvement of fishery industry, to the closure of the Training Institute at Calicut from August 1937 and to smaller expenditure on fish-curing yards owing to the season not being as favourable as anticipated.

The budget estimate for 1938-1939 includes provision for a master seaman and his staff, for the opening of additional fishery schools at Puduponnani in the Malabar district and at Hejmadi-kodi and Kesar-kodi in the South Kanara district and for the taking over by the Department of the elementary schools at Bekal and Adakathabail from the South Kanara District Board.

364 605. *Charges in England.*—The decrease in the revised estimate for 1937-1938 is due to the return of the permanent Director from leave out of India earlier than anticipated in the budget estimate for 1937-1938. The budget estimate for 1938-1939 provides for the recruitment of a master seaman in England and for stores required for the department.

Demand XXIII—Miscellaneous Departments.

373 & 392 606. The expenditure booked under the heads mentioned below is included in this Demand :—

45. Broadcasting.

47. Miscellaneous Departments.

		Accounts, 1936–1937.	Budget estimate, 1937-1938.	Revised estimate, 1937-1938.	Budget estimate, 1938-1939.
374-379	45. Broadcasting—				
	Other charges	..	·10	·10	·74
	Total ..	..	·10	·10	·74
374-392	47. Miscellaneous departments—				
	Labour	14·02	15·09	14·77	16·16
	Inspector of Factories	·82	·79	·77	·75
	Inspector of Steam Boilers	·64	·64	·63	·64
	Gazetteer and statistical memoirs ..	·05	..	..	..
	Examinations	3·82	3·73	3·73	3·76
	Bureau of commercial intelligence including statistics	·03	·33	·03	..
	Provincial statistics—Registration of births and deaths	·11	·17	·17	·17
	Administration of the Indian Partnership Act, 1932	..	·03	·03	·03
	Charges in England	·22	·14	·05	·07 —·02 (a)
	Total ..	19·71	20·92	20·18	21·56
	Grand Total ..	19·71	21·02	20·28	22·30

(a) Anticipated savings due to revision of scales of pay in 1938.

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Expenditure.

45. Broadcasting.

607. *Other charges.*—The expenditure on the establishment, maintenance and operation of the broadcasting stations and on general programmes will be met by the Central Government. The use of broadcasting stations for the dissemination of matter directly connected with the administration of provincial subjects, and not forming part of the normal programme of a broadcasting service is an object of Provincial expenditure. The cost of installation of public receiving sets and the expenditure on special programmes suitable for collective listening in rural areas are met by the Provincial Government and debited to this head—See paragraph 218.

47. Miscellaneous Departments.

608. *Labour.*—Expenditure incurred on the Commissioner of Labour and his executive staff in the districts, on measures for the amelioration of the condition of the depressed classes and of labourers, e.g., special educational facilities, provision of wells, pathways, burial grounds, house sites, etc., on the reclamation of Kallars and Koravars and on settlements for criminal tribes is debited to this minor head. Grants to private educational institutions established solely for the depressed classes and to the Salvation Army for the supervision of the Stuartpuram settlement for criminal tribes, and the contribution to the Bombay Government for the maintenance of the Dongadasaris of the Bellary district who are interned in the Hubli settlement and the expenditure on courts of enquiry constituted under the Trades Disputes Act, 1929, are also debited to this head.

609. *Inspector of Factories.*—The charges on account of inspectors of factories and their establishments are recorded under this head.

610. *Inspector of Steam Boilers.*—Under this head are shown the pay and allowances of inspectors of boilers and their establishments and contingent expenditure. The department inspects also the boilers in Coorg and in the Civil and Military Station, Bangalore, and the recoveries on this account are taken in reduction of expenditure under this head.

The inspection for the registration and renewal of boilers in the pumping stations of local bodies is also done by the regular boiler inspection staff, but the regular inspection of the pumping machinery is conducted by a mechanical expert under the Sanitary Engineer and the cost of such inspection is debited to the head 39. Public Health—Public Health Establishment—Sanitary Engineer.

611. *Gazetteer and statistical memoirs.*—The charges connected with the revision of the district gazetteers are shown under this head.

612. *Examinations.*—Under this head are recorded the charges connected with the special and departmental tests and examinations conducted by the Madras Public Service Commission for the recruitment of candidates for the public service, the village officers' special tests and the examinations conducted by the Board of Examiners and by the Commissioner for Government Examinations, e.g., the Secondary School-Leaving Certificate, Training-School Leaving Certificate, technical and other miscellaneous examinations. The fixed amounts of compensation paid to the Madras University and the Andhra University for the loss of fee income from the Matriculation Examination due to the introduction of the Secondary School-Leaving Certificate Examination are also debited to this head.

613. *Bureau of commercial intelligence including statistics.*—The travelling allowances paid to non-official members of the Provincial and District Economic Councils and their sub-committees and the charges on account of the staff employed for rural reconstruction work were shown under this head until the abolition of those councils in November 1937.

614. *Provincial statistics.*—The expenditure debited to this minor head includes that on the staff in the office of the Registrar-General of Births, Deaths and Marriages and the remuneration paid to the marriage registrar in Madras, the pay and contingent expenditure of the staff employed in the office of the Director of Public Health for the compilation of vital statistics, and the honorarium paid to the Roman Catholic Archbishop of Madras for furnishing ecclesiastical returns for transmission to the Secretary of State for India.

615. *Administration of the Indian Partnership Act*, 1932.—The expenditure on the administration of the Indian Partnership Act, which consists of the honorarium paid to the Inspector-General of Registration, who is the administrator of the Act in this Province, and the pay, allowances and contingent expenditure of the staff employed for the purpose is debited to this minor head. The expenditure is covered by receipts, which are credited to XXXVI. Miscellaneous departments—Administration of the Indian Partnership Act.

616. *Charges in England.*—The leave salaries and overseas pay drawn in England by the Commissioner of Labour and others, and the cost of stores purchased in England are debited to this head.

EXPLANATION OF VARIATIONS.

45. *Broadcasting.*

379 617. *Broadcasting—Other charges.*—The budget estimate for 1938-1939 provides for the pay of an assistant engineer and staff and for the purchase and installation of a large number of village receiving sets.

47. *Miscellaneous Departments.*

380-386 618. *Labour.*—The decrease in the revised estimate for 1937-1938 is chiefly due to the employment of a smaller number than was contemplated in the budget of teachers in labour schools in the East Godavari and South Arcot districts which were taken over by the Labour department in the current year, and to savings in the provision for boarding grants for Kallar pupils and savings due to revised scales of pay. The decrease is partly offset by increased expenditure on school buildings for the depressed classes.

The budget estimate for 1938-1939 provides for the extension of the activities of the Labour Department connected with the spread of education, provision of water-supply and acquisition of house-sites for the benefit of the depressed classes and for increased boarding grants for depressed classes and Kallar pupils.

391 619. *Bureau of commercial intelligence including statistics.*—The variations are due to the abolition of the Provincial and District Economic Councils in November 1937.

Civil Works.

620. The expression "Civil Works" in the Government accounts means works relating to Civil Departments and local bodies and executed for them by the Public Works Department, as contrasted with "Defence Works," which relate solely to the Defence Department of the Central Government. Road and bridge works executed by local bodies partly or wholly with Government grants-in-aid are also treated as "Civil Works."

621. Ordinarily works which do not require the employment of skilled labour or professional supervision are classified as "petty construction and repairs," and are not executed by the Public Works Department for other departments but by the department concerned. Some departments, e.g., the Forest Department, have engineering staffs of their own and some others, e.g., the Excise, Police and Agriculture Departments, are unable to utilize the services of the Public Works Department for buildings in out of the way localities. In such cases also departmental works are executed by the departments themselves and the cost is debited to the respective departmental budget heads.

622. The expenditure incurred by the Public Works Department is debited to the following major heads :—

50. Civil Works, when it is met from current revenues.

81. Civil Works not charged to Revenue when it is met from other sources.

Expenditure debited to 50. Civil Works is, for convenience, included in three demands for grants, namely—

Demand XXIV.—Civil Works—Works, which covers original works such as buildings and communications, and also repairs to works in the charge of the Public Works Department.

Demand XXV.—Establishment and tools and plant.

Demand XXVI.—Grants-in-aid to local bodies for roads and bridges executed by them and water-supply and drainage schemes executed by the Public Works Department on their behalf.

Expenditure debited to 81. Civil Works not charged to Revenue is included in Demand XXXIV. Capital Outlay on Civil Works.

Pages in the Detailed Budget Estimates of Demands.

Demand XXIV—Civil Works—Works.

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.	
50. Civil Works—					
Original Works—Buildings	17·37	28·14	24·97	22·62	393–395
Original Works—Communications	2·65	8·79	6·81	4·86	
Original Works—Miscellaneous	..	·10	·10	..	
Lump sum deduction for probable savings ..	..	— 3·64	..	— 2·65	
Repairs	21·75	22·64	22·52	22·18	
Suspense	— ·66	— ·48	— ·89	— ·51	
Lump sum addition for regrant of lapses ..	..	·20	..	·20	
Total ..	41·11	55·75	53·51	46·70	

Expenditure.

623. *Original Works—Buildings.*—All outlay on the acquisition of buildings and new construction, whether of entirely new works or of alterations and additions to existing works, as well as special repairs to newly purchased or previously abandoned buildings required before they can be brought into use, is classed as expenditure on Original Works. Under this head comes also any substitution of one variety of work for another, e.g., a tiled for a thatched roof, when the new work results in a genuine increase in the permanent value of the property as an asset. The maximum annual limit for improvements to Government Houses has been fixed at Rs. 50,000 under the Government of India (Governors' Allowances and Privileges) Order, 1936.

624. *Original Works—Communications.*—The outlay incurred by the Public Works Department on works relating to communications under their control, and on similar works entrusted to the department by local bodies for execution, is debited to this minor head. It includes construction, reconstruction or substantial improvement of roads, bridges, ferries, tunnels, ropeways, causeways, tramways and other means of communication, together with buildings, wells, encamping grounds, etc., for travellers, and milestones, fencing, avenue planting, inspection houses, and other works connected with communications, such as experimental road surfacing.

625. *Original Works—Miscellaneous.*—Outlay on works is debited to this head only when there is absolutely no other existing head to which it can suitably be debited. Embankment works which are not debitable to irrigation heads, and works to prevent coast erosion, are the items usually brought under this minor head.

626. *Lump sum deduction for probable savings.*—This is explained in paragraph 773.

627. *Repairs.*—This head covers all operations other than new works, which are necessary in order to maintain in proper condition buildings and other works and communications which are in ordinary use. It includes also rates and taxes paid by the Public Works Department on both residential and non-residential buildings, charges on account of watchmen for vacant buildings and rents paid for hired residences. The maximum annual expenditure on repairs to Government Houses has been fixed, under the Government of India (Governors' Allowances and Privileges) Order, 1936, as follows :—

	RS.
Repairs	98,000
Electricity	45,000
Water	18,000
Taxes	58,000
Total ..	2,19,000

628. *Suspense.*—This minor head is intended to cover transactions relating to purchases, stock, miscellaneous public works advances, English stores and workshop suspense. These heads are of a temporary character and all transactions recorded under them are ultimately removed either by payment or recovery in cash or by adjustment to the works concerned. The transactions therefore consist of both debits and credits, and the latter are adjusted in reduction of expenditure.

629. *Lump sum addition for regrant of lapses.*—This is explained in paragraph 770.

Pages in the Detailed Budget Estimates of Demands.

EXPLANATION OF VARIATIONS.

393-394 630. *Original Works—Buildings.*—The decrease in the revised estimate for 1937–1938 is due to savings in tender rates, slow progress on some works and the abandonment or postponement of some others. The budget estimate for 1938–1939 anticipates better progress on all incomplete works and for the following new works:—

(1) Water-supply to the Armed Reserve and the Presidency General Reserve lines at St. Thomas' Mount;

(2) Construction of a ward for chronic and septic cases in the Government Royapetta Hospital; and

(3) Construction of additional wards in the Government Victoria Caste and Gosha Hospital, Madras.

394 631. *Original Works—Communications.*—The decrease in the revised estimate for 1937–1938 is due mainly to the Central Government's share of the cost of experimental surfacings on the Great Northern Trunk Road being adjusted in reduction of expenditure instead of as receipts under XXXIX. Civil Works and to savings in tender rates and slow progress on some works. Most of the works in progress are expected to be completed in the current financial year. The undermentioned works are financed from the Road Fund:—

Work.	Total cost.	Expenditure to end of 1936–1937.	Revised Estimate, 1937–1938.	Budget estimate, 1938–1939.	Balance of commitment.
(1)	(2)	(3)	(4)	(5)	(6)
(i) Aliyur bridge on the Anamalais ghat road—Reconstruction.	1·66	·03	1·16	..	..
(ii) Eranjoly bridge in Malabar —Reconstruction.	1·27	·08	·74	..	..
(iii) * Great Northern Trunk Road—Experimental road surfacing.	3·27	·01	1·40	·25	..
(iv) Great Western Trunk Road —Providing cement concrete roadway.	3·00	..	·05	2·95	..
(v) Kistna Anicut at Bezwada —Concreting the road.	·16	·14	·02	..	..
(vi) Ootacamund-Mettupalaiyam road—Widening and tarring.	·49	·01	·46	·03	..
Total	9·85	·27	3·83	3·23	..

315 632. *Repairs.*—The decrease in the revised estimate for 1937-1938 is mainly due to expenditure on the repairs to the residences of the Governor being less than the permissible limit. The budget estimate for 1938–1939 provides for expenditure up to the permissible limits on residences of the Governor, but excludes the special expenditure incurred in the current year on repairs to buildings in the Godavari Northern Division and on repair of flood damages in certain roads.

316 633. *Suspense.*—This is a fluctuating head.

Demand XXV—Civil Works—Establishment and Tools and Plant.

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.
397-400 50. Civil Works—				
Establishment	41·22	42·09	42·00	41·98
Charges in England	1·43	1·86	1·67	1·67
Loss or gain by exchange	— ·01	..	— ·01	..
Tools and plant	·90	1·09	1·02	·89
	..	..	..	—·01 ‡
Total ..	43·54	45·04	44·68	44·53

* Half the cost is debitable to the Central Government's Reserve in the Road Fund.

‡ Anticipated savings due to revision of scales of pay in 1938.

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PUBLIC WORKS ESTABLISHMENTS AND TOOLS AND PLANT CHARGES.

634. The whole of the establishment and tools and plant charges of the Public Works Department is initially booked under the appropriate minor heads under 50. Civil Works. As these establishments are joint establishments for the execution of works falling under several heads of account (Irrigation, Civil Works not charged to Revenue, etc.), the actual expenditure on establishment charges is distributed after the close of the financial year amongst the various accounts which record the expenditure incurred by the department in proportion to the works expenditure under each head concerned. Any special establishment which is wholly employed on a work is, however, entirely charged to that work and is not included in these *pro rata* calculations.

The same procedure applies also to the charges on account of ordinary tools and plant used in the Public Works Department, but the cost of tools plant or machinery obtained to meet the special requirements of a particular work or project is treated as a direct charge to the work or project concerned.

It follows that the actual establishment and tools and plant charges finally adjusted under the head 50. Civil Works will be only part of the gross expenditure incurred. For the purpose of the Demands for grants, however, the gross charges, deducting only the percentage recoveries on account of work done for the Central Government, local bodies and others, are included in a single demand. The expenditure relating to district board engineers, who are paid from provincial funds, is also included in this demand, but is not taken into account in the *pro rata* distribution.

635. *Establishment.*—The expenditure relating to chief engineers, Government architects, the electrical engineer, superintending and executive engineers and their establishments, and district board engineers is debited to this minor head.

636. *Charges in England.*—Under this head is debited the expenditure in England on leave salaries, sterling overseas pay, recruitment, etc.

637. *Loss or gain by exchange.*—This is explained in paragraph 660.

638. *Tools and plant.*—The expenditure on repairs and purchase of tools, plant and machinery, including road-rollers, and on transporting them to and from the places where they are to be used, is debited to this minor head.

EXPLANATION OF VARIATIONS.

639. *Establishment.*—The revised estimate for 1937–1938 and the budget estimate for 1938–1939 take into account savings due to the non employment of a substitute in the vacancy created by the grant of leave out of India preparatory to retirement to one of the consulting architects. 397–399

640. *Charges in England.*—The figures under this head are based on the leave programmes of officers. 399

641. *Tools and plant.*—The reduction in the estimate is based on actual requirements and occurs both under new supplies and repairs. 400

Demand XXVI—Civil Works—Grants-in-aid.

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.	
50. Civil Works—Grants-in aid	64·32	57·17	58·01	56·86	403–404

Expenditure.

642. Grants to local bodies for maintenance, special repairs, construction, reconstruction and improved surfacing of roads and for similar expenditure on bridges and culverts under their control and for capital expenditure on such of their water-supply and drainage schemes as are entrusted to the Public Works Department for execution are debited to this head. The grants fall in the following categories :—

I. *Recurring grants for maintenance of roads and bridges*—

(1) *Trunk roads.*—The Madras Corporation is eligible for a fixed grant of ·20 lakh per annum and other municipalities and district boards for the actual amount spent by them subject to an upper limit calculated on the mileage of trunk roads under their control at mileage rates fixed with reference to

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the general volume of traffic thereon, provided the superintending engineer concerned certifies that the roads have been maintained properly. The maximum amount of the annual grants on the basis of the existing mileage of trunk roads is about 19·73 lakhs.

(2) *Important marketing roads.*—Only district boards are eligible for maintenance grants for these roads. The maximum admissible for each board is a fixed amount, which is subject to a reduction equal to the average annual cost of a district board engineer when a board is bifurcated and an additional engineer paid from Provincial funds is sanctioned for the newly constituted boards. The grants are paid subject to the condition that the district board spends an equal amount from its own funds either on these roads or on second-class roads and subject to the further condition that the Collector of the district concerned certifies that the roads have been maintained properly. The total amount of the grants is at present 14·40 lakhs.

(3) *Other roads.*—The Nilgiris and Madura District Boards, the Madras Corporation and the Saidapet, Kodaikanal, Coonoor and Ootacamund Municipalities are given fixed amounts for the maintenance of specific roads. The total amount of such grants is ·29 lakh.

II. *Non-recurring grants for special repairs, improvement, construction or reconstruction of roads and bridges on trunk and important marketing roads.*—Local bodies are eligible for grants from Provincial revenues as follows :—

(1) Full grants for repair of flood and cyclone damages and new works on trunk roads ;

(2) grants equal to half the expenditure for such objects on important marketing and second-class roads in district board areas ; and

(3) full grants for special repairs of trunk and important marketing roads.

In special cases when, owing to the contraction of agricultural labour as a result of failure of rains, it is found necessary to take up works for the relief of unemployment and the Government do not consider it necessary to open Government works, district boards are permitted to take up road works at the cost of Government, full grants being given to them for the purpose. Such expenditure may, if the Government so decide, be financed from the Famine Relief Fund, an equal amount being transferred from the Fund and adjusted in reduction of expenditure under this head.

III. *Grants for village communications.*—Local bodies are eligible for grants from Provincial revenues equal to half the expenditure incurred on the improvement or construction of village communications.

IV. *Grants from the Central Road Fund.*—Subject to the specific approval of each item by the Central Government, grants may be given by the Madras Government from their share of this Fund (which is credited on receipt to the deposit head Subventions from the Central Road Fund) for the following objects :—

(1) Construction of new roads and bridges of any sort ;

(2) reconstruction or substantial improvement of existing roads and bridges ; and

(3) in special cases, maintenance of roads and bridges constructed, reconstructed or substantially improved from the Central Road Fund.

Grants given for these objects are debited to this head, and corresponding amounts are credited at the same time to the head XXXIX. Civil Works—Transfers from Central Road Fund by debit to the deposit head.

V. *Water-supply and drainage schemes.*—Local bodies are ordinarily eligible for grants equal to half the capital outlay on protected water-supply and drainage schemes in their areas. If the works are executed by the local bodies themselves, the grants are debited to the head 39. Public Health—Grants for Public Health purposes. If they are executed by the Public Works Department on their behalf, the grants are debited to the present head 50. Civil Works—Grants-in-aid.

404 EXPLANATION OF VARIATIONS.

643. The increase in the revised estimate for 1937–1938 is the net effect of an increase under grants to district boards for important marketing roads owing to the appointment of a common engineer for the North and South Nellore district boards and the consequent abolition of the post of temporary engineer for the North Nellore District board and under non-recurring grants to local bodies for roads and bridges

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(other than village communications) consequent on the larger expenditure anticipated on flood repair works, partly offset by short expenditure under grants to local bodies for trunk roads, and for water-supply and drainage schemes executed by the Public Works Department, and under Central Road Fund Account as the sanction of the Government of India for certain works to be financed from the Fund was not received or was received later than was expected. It also includes special grants to the Kurnool and Anantapur District Boards for road works to relieve unemployment on account of failure of rains which will be financed from the Famine Relief Fund.

The budget estimate for 1938–1939 includes the usual provision for recurring grants for trunk and other roads. Provision has also been made for non-recurring grants for all works in progress (roads and bridges and water-supply and drainage) on the basis of the anticipated expenditure in the year, the usual lump provision for repairing cyclone and flood damages, and for new works. A provision of 1·15 lakhs *gross* and one lakh *net* has also been included for village communications. 404

A provision of 14·77 lakhs has been included for works in progress and new works to be financed from the Central Road Fund as against 13·71 lakhs in the revised estimate for 1937–1938. The items are— 404

— (1)	Amount of grant. (2) RS. LAKHS.	Grant already disbursed or expected to be disbursed to end of 1937–1938. (3) RS. LAKHS.	Provision in 1938–1939. (4) RS. LAKHS.	Balance of grant to be disbursed in subsequent years. (5) RS. LAKHS.
Anantapur Municipality.				
1 Construction of a girder bridge at mile 261/5 of the Madras-Bombay trunk Road.	·51	·27	·24	..
NORTH ARCOT DISTRICT.				
Vellore District Board.				
2 Construction of girder bridge over the Ponnai on the Madras-Bombay Trunk Road (Rs. 7·31 lakhs*)	3·65	2·30	·93	·42
3 Special improvements to the Tiruvalam-Katpadi road	1·13	·43	·70	..
4 Submersible bridge at mile 9/7 of Tiruppattur-Alangayam road ..	·25	·05	·20	..
5 Submersible bridge across the supply channel of Kalavaimadugu at mile 17/4 of Karikanthangal-Kalavai road.	·23	·04	·19	..
Tiruvannamalai District Board.				
6 Causeway across the South Pennar river at mile 39/1 of Tiruvannamalai-Thanipadi road	·45	·10	·35	..
SOUTH ARCOT DISTRICT.				
Cuddalore District Board.				
7 Culverts across minor streams at 7th mile of Bhuvanagiri-Kurinjipadi road ..	·24	·15	·09	..
Villupuram District Board.				
8 Bridge across Pambai river at mile 2/3-2/3 of Mugaiyar railway feeder road ..	·09	·08	·01	..
9 Bridge across the Mani river at mile 21-22/2-3 of Tirukkoyilur-Sankarapuram road	·24	·15	·09	..
Bellary District Board.				
10 Girder bridge over a tributary of the Tungabhadra river at Desanur on the road from Siruguppa to Desanur ..	·50	·15	·30	·05

* Half the cost will be met from the Reserve with the Government of India.

Pages in the Detailed Budget Estimates of Demands.	— (1)	Amount of grant. (2) RS. LAKHS.	Grant already disbursed or expected to be disbursed to end of 1937–1938. (3) RS. LAKHS.	Provision in 1938–1939. (4) RS. LAKHS.	Balance of grant to be disbursed in subsequent years. (5) RS. LAKHS.
	Chingleput District Board.				
	11 Causeway across the Cooum river at mile one of Sevvapet-Tiruvur road ..	·27	·20	·07	..
	12 Causeway across the Palar river at Sevilimedu at mile 2/5-8 of Conjeeveram-Wandiwash road	·51	·20	·31	..
	13 Causeway across the Kuvar river at mile 0/1-2 of Korattur to Periyapalaiyam road via Tinnanur and Tamaraipakkam	·34	·18	·16	..
	14 Widening and improving the approaches on either side of the Marmalong bridge over the Adyar river	·18	·05	·13	..
	COIMBATORE DISTRICT.				
	Coimbatore District Board.				
	15 Bridge across Noyal river at mile 10/1-2 of the road Coimbatore-Madampatti via Vedapatti and Thondamuttur ..	·60	·10	·20	·30
	Erode District Board.				
	16 Bridge across the Addahalla river at mile 9/6-7 of Kollegal-Nugur road ..	·25	..	·25	..
	17 Bridge across Pallam at mile 16/6 of Satyamangalam-Bhavani road ..	·19	·05	·14	..
	18 Bridge across Pallam at mile 17/2 of Satyamangalam-Bhavani road ..	·21	·05	·16	..
	EAST GODAVARI DISTRICT.				
	Cocanada District Board.				
	19 Constructing a skew bridge of 60 feet span over bank canal at mile 36/4 of Yanam-Draksharama road at mile 3/3-4	·40	·27	·13	..
	20 Constructing a bridge at mile 2/4 of Gollapalem-Kuyyeru road over the Coringa canal	·06	..	·06	..
	Rajahmundry District Board.				
	21 Constructing a reinforced concrete pile bridge across Togarupava at mile 48/2-3 of Kathipudi-Chinchinada road.	·40	·10	·30	..
	22 Improving the Veeralankapalli bridge at mile 17/0-1 of road Rajahmundry to Agency border via Gokavaram ..	·05	·03	·02	..
	WEST GODAVARI DISTRICT.				
	Ellore District Board.				
	23 Bridge over the Gostanadi and Velpur canal at mile 1/3 of Narasapur-Bhimavaram road at Gunupudi or at mile 16/8 from Narasapur (new mileage) ..	·32	·22	·10	..
	24 Redecking the existing bridge over Yanam durru drain at mile 23/6-7 of Kodem-Nallajerla road	·25	·10	·15	..
	Narasapur District Board.				
	25 Culvert across Duvva drain at mile 5/1 of Attili-Duvva road	·03	..	·03	..

Pages in the Detailed Budget Estimates of Demands.

(1)	Amount of grant. (2)	Grant already disbursed or expected to be disbursed to end of 1937–1938. (3)	Provision in 1938–1939. (4)	Balance of grant to be disbursed in subsequent years. (5)
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
GUNTUR DISTRICT.				
Ongole District Board.				
26 Bridge over Kommanur canal at mile 9/6 of the Bapatla-Pedanandipadu road..	·35	·01	·20	·14
27 Construction of a bridge across the Musi river on the Great Northern Trunk road.	2·30	2·29	·01	
28 Culvert over Nallamada drain at mile 7/1 of Bapatla-Pedanandipadu road ..	·36	·01	·20	·15
South Kanara District Board.				
29 Bridge across the Katil river at mile 16/2 of Mangalore-Kinnigole road ..	·66	·15	·35	·16
30 Bridge over Halady at mile 17/5 of Someshwar-Koteshwar road ..	·17	·10	·07	..
31 Bridge over Shivapura river at mile 16/7 of Hariadka-Hebri road	·65	·15	·25	·25
32 Constructing a bridge over Madavu at mile 6/1 of Ariadkha-Nethikalcutta road No. I-B	·19	·18	·01	..
33 Reconstruction of four weak bridges and a culvert on the Mangalore-Mysore Trunk Road	1·77	·83	·94	..
KISTNA DISTRICT.				
Bezwada District Board.				
34 Bridge across the Chandragudu vagu at mile 20 of Ibrahimpatnam-Tiruvuru road	·26	·05	·21	..
Kistna District Board.				
35 Bridge across the Bantumalli canal at mile 11/4 of Pedana-Mudinapalli road.	·29	·06	·23	
36 Culvert across the Palakodu drain at mile 0/3-4 of Appikala village road ..	·03	·02	·01	..
Kurnool District Board.				
37 Bridge over Galeru at mile 18/6-7 of Nandyal-Atmakur road	1·30	·35	·30	·65
38 Construction of a bridge across the Bhavanasi on the Kurnool-Chittoor Trunk Road	1·00	·98	·02	..
39 Submersible bridge over vagu at mile 4/3-4 of Devanakonda-Pattikonda road	·76	·22	·15	·39
Madura District Board.				
40 Bridge across Vaigai river at mile 10/3 of Batlagundu-Usilampatti road ..	·50	·12	·30	·08
41 Culverts over streams at miles 6/4, 14/6, 17/4, 28/8, 29/5 and 32/3 of Periyakulam-Kuruvanath road	·30	·12	·18	..
Malabar District Board.				
42 Bridge across the Bharatapuzha river on the Tiruponnani road	* 7·77	·05	1·00	6·72
43 Comprehensive improvements to the Madras-Calicut Trunk Road—First section from Calicut southwards ..	5·50	5·37	·13	..

* Rs. 2 lakhs will be met by the grant of a loan to the district board.

Pages in the Detailed Budget Estimates of Demands.	(1)	Amount of grant. (2)	Grant already disbursed or expected to be disbursed to end of 1937–1938. (3)	Provision in 1938–1939. (4)	Balance of grant to be disbursed in subsequent years. (5)
		RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
	Malabar District Board—cont.				
44	Comprehensive improvements to road No. A-4 section VIII—Mongom to Kuthilangadi	1·47	1·40	·07	..
45	Construction of a bridge over the Korapuzha river	3·65	·50	1·00	2·15
46	Construction of a bridge over the Murat river	2·82	·50	1·00	1·32
47	Bridge over the Bidurhalla at mile 7/4 of the Gudalur-Mysore Trunk road ..	·22	·05	·17	..
	Nilgiris District Board.				
48	Bridge over the Kakkamhalla at mile 0/1 of the Gudalur-Mysore Trunk road	·29	·05	·24	..
49	Bridge over the hill stream at mile 22/1 of Ootacamund-Gudalur Trunk road .	·21	·05	·16	..
50	Improvements to the Gudalur-Vayittiri-Calicut Trunk Road	1·87	1·79	·08	..
	Ramnad District Board.				
51	Bridge across the Gundar at mile 14/2 of Paramagudi to Mudukulattur road ..	·95	·21	·50	·24
	TANJORE DISTRICT.				
	West Tanjore District Board.				
52	Bridge across the Harischandranadhi at mile 0/1 of Alandur-Uttiyani road ..	·09	·05	·04	..
53	Bridge across the Vennar in Seruvamani limits (village road)	·09	·07	·02	..
54	Bridge across Nattar and Kirthimanar on road No. 83, Tiruneelakudi—Kodavasal.	·33	..	·20	·13
55	Bridge over Tirumaniyar at mile 6/5 of Tirumakottai road	·05	·03	·02	..
56	Causeway across a vari at mile 3/8 of Tirumakottai village road	·04	·03	·01	..
57	Vented dam across the Mudalaimuthuvari at mile 1/3 of Tanjore-Perambur road and thence to Budalur	·23	..	·15	·08
	East Tanjore District Board.				
58	Bridge across the Arasalar in road No. 83, Themmalakudi to Kadalangudi and thence south to Koradachery and north to Aduthurai	·30	..	·20	·10
59	Bridge across the Kaduvayar on the Negapatam-Vadakkupoyyur road ..	·50	·10	·20	·20
60	Bridge across the Maravanar at the fifth mile of Pappakoil-Karunganni road ..	·05	·02	·03	..
61	Bridge across the Tirumalrajan river in Vishnupuram-Nannilam road ..	·25	·05	·10	·10
62	Bridges over Solachudamaniar and Vellapar rivers on Manakal-Srivanjiyam road	·06	·02	·04	..
63	Bridge over Vikramanar in Kalyanasozhapuram village road—Kuttalam to Attur via Kali	·10	·03	·07	..
64	Culverts across various channels in the Kondathur to Pagasalai (various drainages)	·07	·02	·05	..

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(1)	Amount of grant. (2)	Grant already disbursed or expected to be disbursed to end of 1937–1938. (3)	Provision in 1938–1939. (4)	Balance of grant to be disbursed in subsequent years. (5)
	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.	RS. LAKHS.
Trichinopoly District Board.				
65 Constructing a bridge across the Cauvery river at Pugalur on the Salem-Dindigul road	* 8·00	..	·90	7·10
VIZAGAPATAM DISTRICT.				
Bobbili District Board.				
66 Construction of a girder bridge across the Paradigedda at mile 33/2 of Vizianagram-Central Provinces road ..	2·89	2·88	·01	..
Vizagapatam District Board.				
67 Converting the arched bridge of 10 vents into a girder bridge of 20 vents over the Sarada on the Great Northern Trunk Road	2·14	2·07	·07	..
68 Works to be selected from the programme	4·80	..	4·80	..
Deduct—Probable carry-over ..	...	..	— 5·23	5·23
Total ..	66·98	26·25	14·77	25·96

In addition, a provision of 3·23 lakhs has been included under Demand XXIV—50. Civil Works—Communications, for works to be executed by the Public Works Department --vide paragraph 631.

The budget estimate for 1938–1939 provides for grants to local bodies for the following water-supply and drainage schemes, which are entrusted to the Public Works Department for execution :— 404

(1)	Amount of grant. (2)	Grant already disbursed or expected to be disbursed to end of 1937–1938. (3)	Provision in 1938–1939. (4)	Balance of grant to be disbursed in subsequent years. (5)
1 Arkonam water-supply	·96	·82	·04	·10
2 Bellary drainage	2·20	·40	·40	1·40
3 Bezwada drainage	3·77	2·44	·46	·87
4 Nellore water-works improvements ..	·48	·32	·10	·06
5 Peddapuram water-supply	·48	·08	·40	..
6 Tiruvallur water-supply	·66	·18	·25	·23
7 Virudunagar water-supply	3·63	1·50	·15	1·98
Probable carry-over ..	..	..	— ·45	·45
Total ..	12·18	5·74	1·35	5·09

* Rupees 2 lakhs will be met by the grant of a loan to the district board.

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Demand XXVII—Famine.

	Pages	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.
54. Famine—					
Famine Relief—					
Salaries and establishments	405–406	·03	·10	·26	1·13
Relief works		..	·50	1·47	3·86
Gratuitous relief		..	·10	·15	·45
Miscellaneous		·18	·30	·31	·36
Total ..		·21	1·00	2·19	5.80
Deduct—Amount transferred from Famine Relief Fund		..	— 1·00	— 1·94	— 5·80
Total ..		·21	..	·25	.. Rs. 100 (Token Demand).
Transfers to Famine Relief Fund ..		17·00	04	.04	..
Grand Total ..		**17·21**	**·04**	**29**	.. Plus Rs. 100 (Token Demand).

Expenditure.

644. The major head 54. Famine is divided into two sub-major heads, namely:—
Famine Relief, and
Transfers to Famine Relief Fund.

FAMINE RELIEF.

645. 'Famine' for purposes of debit of expenditure to this head covers distress due to drought and other natural causes, such as floods, cyclones, fires, epidemics, earthquakes and similar calamities.

All expenditure incurred directly by the Government for the relief of distress, both during the period of observation and test and after the formal declaration of famine or scarcity, is debited to the appropriate minor heads in this section. Indirect expenditure, e.g., on an increase of the police force, medical aid, compensation to Government servants for dearness of provisions, grants to district boards for road works to relieve unemployment, etc., is debited to the appropriate service heads concerned and not to the head Famine Relief.

646. *Salaries and establishments.*—The pay, allowances and contingent expenditure of Government servants employed on famine relief for whom substitutes are appointed for the performance of their regular work and of special establishments entertained for famine relief are debited to this minor head.

647. *Relief works.*—Expenditure on all works undertaken by the Government directly for famine relief, and controlled and managed under the conditions applicable to relief works as laid down in the Madras Famine Code, is debited to this minor head, whether or not the work is one which at some time or other would have been undertaken irrespective of the occurrence of famine. But if the work is a revenue-producing one, in respect of which a capital account is kept, the value of the work done, reckoned at the ordinary rates, is charged to the ordinary head of account and the excess only is debited to this head. Similarly, public works undertaken in consequence of the occurrence of famine, but not for the direct benefit of the people who are in distress, are treated as ordinary works and the cost is debited to the ordinary heads of account, except that any expenditure in excess of normal rates incurred in consequence of the employment, to afford relief of unskilled and unprofitable labour is debited to this head.

648. *Gratuitous relief.*—Expenditure on gratuitous relief, i.e., relief given not as payment for work done but in kind or in money, at Government camps or other institutions at the houses of the people and elsewhere is debited to this minor head.

649. *Miscellaneous.*—To this minor head is debited the expenditure on advances made in connexion with relief work subject to later adjustment, on measures taken for the protection of cattle during famine or scarcity, e.g., purchase and distribution of fodder or purchase and maintenance of cattle to prevent good breeds dying out, etc., on the payment of compensation to railway companies in respect of the difference between ordinary and concessional rates of freight on fodder transported to areas suffering from fodder famine or scarcity irrespective of the existence of general famine or scarcity and on gra

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distributed to sufferers from general or sporadic floods, cyclones, fire, epidemics, earthquakes, etc. All other expenditure on the relief of distress which is not debitable to any other specific minor head is also debited to this head.

650. *Deduct—Amount transferred from Famine Relief Fund.*—Any amount which the Government may decide to finance from the Famine Relief Fund in respect of the expenditure debited to the foregoing minor heads is adjusted in reduction of expenditure.

TRANSFERS TO FAMINE RELIEF FUND.

651. The contributions to the Madras Famine Relief Fund from revenues prescribed in the Madras Famine Relief Fund Act are debited to this minor head—See paragraph 25.

EXPLANATION OF VARIATIONS.

FAMINE RELIEF.

652. The estimates take into account the expenditure anticipated on the relief and test works opened in the Bellary, Anantapur and Kurnool districts which are expected to continue until the outbreak of the south-west monsoon. The revised estimate takes into account also an expenditure of ·25 lakh on the famines in the Bellary district in previous years which has been written back to this head in the current year. 406

It is proposed to meet the actual expenditure in the current year other than this ·25 lakh and that in the next year from the Famine Relief Fund.

TRANSFERS TO FAMINE RELIEF FUND.

653. The revised estimate for 1937–1938 represents the amount of contribution found necessary, on making up the accounts of the fund as on the 31st March 1937, to bring the balance in the fund to the statutorily fixed figure of 60 lakhs. As the balance in the fund is expected to be over 60 lakhs on the 31st March 1938 (see Appendix I), no provision for a contribution from revenue to the fund has been made in the estimates for the year 1938–1939. Any shortage in the Fund on the 31st March 1939 will, up to a limit of 5 lakhs, be made good in 1939–1940 by a contribution from revenue. 405

Demand XXVIII—Pensions.

	Accounts, 1936-1937.	Budget estimate, 1937-1938.	Revised estimate, 1937-1938.	Budget estimate, 1938-1939.	
55. Superannuation allowances and pensions—					
Superannuation and retired allowances.	66·95	70·75	70·39	72·89	407-410
Compassionate allowances	·32	·34	·34	·34	
Gratuities	·83	·89	·88	·97	
Donations to provident funds ..	·43	·40	·39	·40	
Covenanted Civil Service pensions—(Annuities).	·70	·56	·69	·69	
Charges in England	19·95	21·35	21·48	22·49	
Loss or gain by exchange	— ·11	..	— ·11	..	
Deduct—Pensionary charges transferred to commercial departments.	— 1·84	— 1·63	— 1·59	— 1·76	
Total ..	**87·23**	**92·66**	**92·47**	**96·02**	
55A. Commutation of pensions financed from ordinary revenues—					
Payments of commuted value of pensions.	12·82	.. (a)	15·48	.. (a)	
Deductions—Amount recovered from other Governments.	— 5·37	.. (a)	— 4·00	.. (a)	
Total ..	**7·45**	.. (a)	**11·48**	.. (a)	
Grand Total ..	**94·68**	**92·66**	**103·95**	**96·02**	

(a) Shown under Demand XXXV—Commuted value of Pensions.

Expenditure.

55. SUPERANNUATION ALLOWANCES AND PENSIONS.

654. *Superannuation and retired allowances.*—Under the rules governing the grant of pensions, pensions are awarded to officers who are entitled or compelled by rule to retire at a particular age, or who are permitted to retire after completing qualifying service for

thirty years or such less time as may be prescribed for any special class of officers, or who, by bodily or mental infirmity, are permanently incapacitated for the public service, or who are discharged on the abolition of posts due to reduction of establishment and for whom other suitable employment under the Government cannot be found. Such pensions are debited to this head.

655. *Compassionate allowances.*—Allowances granted to officers removed for misconduct, insolvency or inefficiency, and to officers wounded and to the families of officers killed in the discharge of their duties, are debited to this head.

656. *Gratuities.*—Under this head are shown the gratuities paid to Government servants retiring prematurely and those payable in exceptional circumstances to the indigent families of deceased Government servants.

657. *Donations to provident funds.*—The contributions payable by the Government in respect of the provident fund accounts of non-pensionable employees of the Government or of local funds, such as Port and Marine funds, who are subscribers to the Contributory Provident Fund (Madras) are debited to this head. The contributions in respect of local fund employees are recovered from the funds and credited to XLIV. Receipts in aid of superannuation —Miscellaneous.

658. *Covenanted Civil Service pensions (Annuities).*—The annuities paid in India to retired officers of the Indian Civil Service are debited to this head.

659. *Charges in England.*—All payments in England in respect of general pensions, annuities, compassionate allowances and gratuities, passage gratuities, pensions of military officers in respect of civil employment and Government contributions to the Indian Civil Service Family Pension Fund are debited to this head.

660. *Loss or gain by exchange.*—The transactions relating to the Provincial Government which take place in England are in sterling, but are represented in the budget and the accounts in India in terms of rupees converted at the statutory rate of £1 = Rs. 13-5-4 (i.e. 1*s*. 6*d*. per rupee). The real rupee equivalent of the sterling transactions in a calendar month is, however, calculated separately on the basis of the average of the daily Calcutta telegraphic transfer rates on London during the month. This equivalent will be less or more than the one at the statutory rate, according as the monthly average exchange rate is more or less than 1*s*. 6*d*. per rupee. The difference between the two equivalents is booked in the Indian accounts under the minor head ' Loss or gain by Exchange ' under all major heads of revenue and expenditure from revenue in respect of which sterling transactions occur. When the actual rupee equivalent is more than the statutory equivalent, the excess is booked as a gain if it relates to receipts and as a loss if it relates to expenditure. If it is less, the procedure is reversed.

The effect of exchange on sterling transactions relating to superannuation allowances and pensions is booked under this head.

661. *Deduct—Pensionary charges transferred to commercial departments.*—The pensionary charges relating to the Irrigation and Electricity Departments are assessed every year at a percentage of the establishment charges in the year and are debited to the respective heads of account (viz., XVII. Irrigation—Working expenses, 19. Irrigation, 68. Irrigation, XL. Receipts from electric schemes—Working expenses and 79. Capital outlay on electric schemes). As the actual pensions paid to Government servants who had served in those departments are debited to the head 55—Superannuation allowances and pensions a credit corresponding to the debits under the heads mentioned is given to this head.

55A. Commutation of Pensions Financed from Ordinary Revenues.

662. *Payments of commuted value of pensions.*—Amounts paid (1) to pensioners in commutation of portions of their pensions in accordance with the rules, and (2) to the Central Government in commutation of the provincial share of the pensions of military officers, such as those belonging to the Indian Medical Service and the Indian Medical Department, and of the pensions of provincial officers who elect to draw their pensions in Central treasuries are debited to this head, if the Government decide to charge the expenditure against current revenues— see paragraph 732.

663. *Deductions—Amounts recovered from other Governments.*—This head takes credit for the recovery from the Central Government of the commuted value (1) of that Government's share of the pensions of the officers of the Madras Government who had served under both Governments, and (2) of pensions wholly debitable to that Government but drawn in the treasuries of this Province.

Pages in the Detailed Budget Estimates of Demands.

EXPLANATION OF VARIATIONS.

664. *Superannuation allowances and pensions—Superannuation and retired allowances.*— The revised estimate for 1937–1938 is based on the progress of actuals and the budget estimate for 1938–1939 allows for normal growth in the pension list. 408

665. *Covenanted Civil Service pensions (Annuities).*—The expenditure under this head varies with the number of retired officers of the Indian Civil Service drawing their annuities in India from time to time. 408

666. *Charges in England.*—The budget estimate for 1938–1939 allows for normal growth in pensions paid in England. 408–409

667. *Loss or gain by exchange.*—As the average exchange rate in the current year is expected to be higher than the statutory rate (i.e., on the average more than 1*s.* 6*d.* per rupee), there will be a gain by exchange in the current year, which will be adjusted in the accounts in reduction of expenditure. As usual, no allowance has been made in the budget for loss or gain by exchange in 1938–1939. 409

668. *Commutation of pensions financed from ordinary revenues—Payments of commuted value of pensions.*—A gross provision of 12·93 lakhs was made in the budget estimate for 1937–1938 under the capital demand XXXV. Commuted value of pensions, but provision has been entered under the present head in the revised estimate as it is now proposed to finance the expenditure in the current year from revenues. The increase in the revised estimate is due to an increase in the number of applications for commutation. Following the procedure adopted in the budget estimate for 1937–1938, the expenditure on the payments of commuted value of pensions in 1938–1939 has been included under the capital head 83. Payments of Commuted value of pensions (Demand XXXV). 410

669. *Deductions—Amounts recovered from other Governments.*—The recoveries in 1937-1938 are expected to amount to 4 lakhs against 2·60 lakhs in the budget estimate. 410

Demand XXIX—Stationery and Printing.

411–422

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.
56. Stationery and Printing—				
Stationery—				
Stationery office	·74	·75	·77	·78
Purchase of stationery stores ..	4·75	4·60	6·71	7·40
Stationery supplied by other Governments.	..	·02	·02	·02
Deduct—Value of stationery supplied to other Governments and paying departments ..	..	— ·01	..	..
Charges in England	·57	·52	2·31	·63
Total ..	6·06	5·88	9·81	8·83
Printing—				
Government Presses	11·12	10·55	10·72	10·64
Printing at private presses	2·16	·77	1·28	1·93
Deduct—Cost of printing work done for other Governments and paying departments ..	— ·22	— ·15	— ·05	— ·01
Charges in England	·29	·35	·33	·18
Loss or gain by exchange	— ·01	..	— ·01	..
Total ..	13·34	11·52	12·27	12·74
Grand Total ..	19·40	17·40	22·08	21·57

Expenditure.

STATIONERY.

670. The expenditure shown in this section is that incurred by the Stationery Department on stationery, typewriters and other articles for distribution to departments of the Government of Madras and sale to departments of the Central Government, other Provincial Governments, local bodies and others.

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671. *Stationery office.*—As explained in paragraph 294 three-quarters of the cost of the combined establishment for the Stamp and Stationery offices is debited to this head.

672. *Purchase of stationery stores.*—Under this minor head is shown the expenditure on the purchase of stationery stores, typewriters and other articles in India, and the customs duty on imported stores.

673. *Stationery supplied by other Governments.*—The cost of cheque books and remittance transfer receipts obtained from the Central Stamp Stores, Nasik, is debited to this minor head.

674. *Deduct—Value of stationery supplied to other Governments and paying departments.*—Recoveries on account of the cost of stationery supplied by the Superintendent of Stationery from the Provincial Stationery Stores to other Governments, and to commercial and other paying departments, namely, the Irrigation and Electricity Departments are shown as reduction of expenditure under this head.

675. *Charges in England.*—The expenditure incurred in England on the leave and other allowances of the Assistant Superintendent of Stationery, Madras, and on the purchase of paper and other stationery articles is debited to this head.

PRINTING.

676. *Government Presses.*—Under this minor head is shown the expenditure connected with the Government Press at Mint Buildings with its High Court section and the Mount Road, Penitentiary and Ootacamund branches, the annual provision for the depreciation of the plant and machinery at the Government Presses and for renewals and replacements from the Government Press Depreciation Reserve Fund, the cost of stores required for the Government Presses purchased in India, the expenditure on the carriage of gazettes and forms, the cost of blocks and maps, and other charges, such as the expenditure on additions to plant and machinery and customs duty paid on imported stores and machinery for the presses.

677. *Printing at private presses.*—On account of pressure of work at the Government Presses or for other reasons, Government printing work is at times entrusted to private presses by or on the advice of the Superintendent, Government Press. Such work relates mostly to the Judicial, Police and Public Health Departments and electoral rolls of the Legislature and of local bodies.

678. *Deduct—Cost of printing work done for other Governments and paying departments.*—The recovery of the cost of printing work done in the Government Press for commercial and other paying departments, namely, the Irrigation and Electricity Departments, is shown as reduction of expenditure under this head.

679. *Charges in England.*—The expenditure incurred in England on leave and sterling overseas pay of the officers employed in the Government Presses and on stores and machinery is debited to this head.

EXPLANATION OF VARIATIONS.

STATIONERY.

411 and 414 680. *Purchase of stationery stores.*—The total expenditure on purchase of stationery stores both in India and England is as follows :—

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.
Stores purchased in India including customs duty on imported stores ..	4·75	4·60	6·71	7·40
Stores purchased in England included in the minor head "Charges in England"	·54	·49	2·28	·60
Total ..	5·29	5·09	8·99	8·00

The increase in the revised estimate for 1937–1938 is due mainly to the large purchases in India, of paper required for the reprinting of electoral rolls of the Legislature and partly to the customs duty on glazed buff printing and Lancashire ledger paper purchased through the Director-General of Stores.

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The budget estimate for 1938–1939 provides for the purchase in India, instead of in England as usual, of glazed buff printing paper and Lancashire ledger paper and for the purchase of a larger quantity of white printing papers required for the Government Press.

681. *Charges in England.*—The increase in the revised estimate for 1937–1938 is due to the purchase in England of the glazed buff printing and Lancashire ledger papers referred to above. The estimate for 1938–1939 contemplates the purchase of only a small quantity of papers in England. 414

PRINTING.

682. *Government Presses.*—The increase in the revised estimate for 1937–1938 is mainly due to the reprinting of electoral rolls of the Legislature. 416–422

683. *Printing at private presses.*—The increase in the estimates is mainly due to the reprinting of the electoral rolls of the Legislature, the major portion of the expenditure being expected to be incurred in 1938–1939, and to the printing of the reports of village vigilance committees started by the Police department in some districts. 413

684. *Deduct—Cost of printing work done for other Governments and paying departments.*—The decrease in the estimates is due to the smaller amount of printing work done for the Cauvery-Mettur project. 413

685. *Charges in England.*—The decrease in the budget estimate for 1938–1939 is due to smaller indents for stores from England and non-inclusion of provision for leave salaries as no officer employed in the Press is expected to be on leave in England during 1938–1939. 414

Depreciation Reserve Fund—Government Presses.

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.
Opening balance	10·46	11·46	11·46	12·51
Add—Receipts	1·68	1·65	1·65	1·65
Total ..	**12·14**	**13·11**	**13·11**	**14·16**
Deduct—Outgoings ..	·68	·60	·60	·60
Closing balance	11·46	12·51	12·51	13·56

686. The Government Press is a common service department and is therefore precluded from charging departments other than those classified as commercial or quasi-commercial (Kerala Soap Institute, Industrial Engineering Workshops, Cinchona Plantations and the Irrigation and Electricity Departments) for services rendered to them. A commercial system of costing accounts is maintained for the Government Press. No interest is, however, charged on the capital outlay on Government Presses, as is done in respect of the capital outlay in commercial and quasi-commercial departments.

A Depreciation Reserve Fund has been constituted for the Government Press in respect of plant and machinery.

The receipts of the Depreciation Reserve Fund are the sale-proceeds of unserviceable plant and machinery and the annual provision for depreciation of existing plant and machinery at prescribed rates made from current revenues and debited to the head 56. Stationery and Printing—Government Presses—Other Expenditure. The cost of renewals and replacements is debited to the same head, but the debit is cancelled by a *per contra* credit by transfer of an equal amount from the Depreciation Reserve Fund.

The balance in the Fund is regarded as deposited with the Government and the transactions relating to it are included in the deposit section of the Provincial accounts.

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Demand XXX—Miscellaneous.

687. The expenditure booked under the heads mentioned below is included in this Demand :—

57. Miscellaneous.

63. Extraordinary Charges.

The following is a summary of the Demand by minor heads :—

423-426

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938-1939.
57. Miscellaneous—				
Expenditure on account of State prisoners and detenues	·02	·13	·08	·02
Donations for charitable purposes ..	·88	·94	·96	·95
Special commissions of enquiry	..	..	..	..
Irrecoverable temporary loans and advances written off	·20	·23	·26	·22
Rents, rates and taxes	·21	·21	·22	·22
Contributions	2·37	2·92	2·39	2·90
Miscellaneous compensations	·02	·03	·02	·02
Miscellaneous unforeseen charges	·04	·10	·11	·09
Charges in connection with the celebration in India of His Majesty's Coronation ..	..	..	·44	..
Charges in England	..	..	..	·05
Total ..	**3·74**	**4·56**	**4·48**	**4·47**
63. Extraordinary Charges—				
Transfer to the Fund for the improvement of rural water-supply	..	..	15·00	..
Grand Total ..	**3·74**	**4·56**	**19·48**	**4·47**

Expenditure.

57. Miscellaneous.

688. The major head 57. Miscellaneous is intended to record expenditure which it is not found possible to bring into account under any of the descriptive major heads.

689. *Expenditure on account of State prisoners and detenues.*—Allowances to Mapillah prisoners and to State prisoners detained under Regulation II of 1819, including maintenance allowances, if any, after release from detention, are debited to this head.

690. *Donations for charitable purposes.*—Certain fixed payments of long standing to private individuals for religious and charitable purposes, such as for reading Koran in mosques, allowances to kazis, maintenance of water pandals for travellers and cattle, miscellaneous expenditure such as that on repatriation of undesirables and vagrants and maintenance of non-Asiatic vagrants who may be sent from this Presidency to the workhouse at Bombay, expenditure incurred by District Magistrates and the Commissioner of Police in sending back destitute children and those from remand homes to their guardians, burial charges of paupers and grants (usually of a fixed amount) to the undermentioned public and charitable institutions and the like are debited to this minor head :—

Monegar Choultry in Madras and certain choultries in Anantapur, North and South Arcot and the Nilgiris, the Civil Orphans Asylum and the Society for the Protection of Children in Madras, the Friend-in-need Society in Madras and Ootacamund, the Muhammadan Gosha Women's Aid Society, the Triplicane langarkhana and other langarkhanas for Muhammadans in Arcot, Kurnool, Nellore and Vellore, the Salvation Army's Rescue Home for Women in Madras and the Madras Vigilance Association.

691. *Special commissions of enquiry.*—Charges relating to commissions and committees which, owing to their importance or for any other reason, cannot conveniently be adjusted under any departmental major head are debited to this head.

692. *Irrecoverable temporary loans and advances written off.*—When a loan or advance has to be written off as irrecoverable, the loss has to be made good to the advance head from revenues. The expenditure so incurred is debited to this head by *per contra* credit to the advance head.

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693. *Rents, rates and taxes.*—Rents, rates and taxes on buildings jointly occupied by several offices, which it is not possible to distribute among each, are debited to this head.

694. *Contributions.*—Under this minor head is shown the expenditure on payments to compensate the loss, if any, incurred on account of posts and telegraphs offices and railway lines opened for the administrative convenience of the Madras Government; contributions in aid of the general balances of impecunious local bodies; and all other special contributions, if any, which cannot be debited to any other head of account. The posts and telegraphs offices concerned and the maximum amount of guarantee in respect of each are —

District.	Place.	Maximum annual guarantee.
		RS.
Anantapur	Kambadur	243
Arcot, South	Gingee	852
Cuddapah	Badvel	1,247
Do.	Siddhavattam	1,247
Godavari, East	Rampachodavaram	257
Do. West	Chintalapudi	613
Kurnool	Atmakur	1,191
Do.	Allagadda	1,285
Do.	Erragundapalem	210
Do.	Koilkuntla	412
Do.	Peddadornel	38
Nilgiris	Glenmorgan	2,242
Ramnad	Sayalgudi	704
Do.	Tiruvadanai	328
Salem	Mettur Dam	1,179
Trichinopoly	Musiri	1,541
Vizagapatam	Chintapalle	5,257
	Total	18,846

The amount to be paid in any year will depend on the actual loss incurred by the office concerned. The payment on account of all these offices except those at Glenmorgan and Mettur Dam is debited to this head. The payment, if any, on account of these two is debited to the working expenses of the Pykara and Mettur Electric Schemes and the Cauvery-Mettur Project.

The railway lines guaranteed against loss are—

District.	Line.	Maximum guarantee.
Malabar	Shoranur-Nilambur Railway	Actual loss in each year subject to a maximum of 1·39 lakhs per annum.
Salem	Salem-Mettur Dam Railway	Actual loss in each year after deducting unadjusted gain, if any, in previous years.

The only fixed contribution to a local body at present is a sum of ·87 lakh per annum given to the Nilgiris District Board.

695. *Miscellaneous compensations.*—This head provides for certain small fixed payments of long standing, mainly to local bodies, for the maintenance of chatrams, etc.

696. *Miscellaneous and unforeseen charges.*—This head records charges which cannot be booked under any other head of account, e.g., expenditure on account of the visits of high personages, rewards for the destruction of wild animals and reptiles which menace human life, cattle or crops; travelling and maintenance charges of indigent persons bitten by rabid animals who proceed to the Pasteur Institute, Coonoor, for treatment and compensations to Government servants for loss of property incurred in the discharge of their duties, rewards for information relating to lost or stolen properties of Government or escheats and rewards for saving life, maintenance charges of abandoned children, expenditure on demarcation of boundaries adjoining other provinces or states, etc.

697. *Charges in connexion with the celebration in India of His Majesty's Coronation.*—The expenditure incurred in the illumination of Provincial buildings during the occasion was debited to this minor head.

698. *Charges in England.*—Miscellaneous charges connected with the supply of stores to the Madras Government and the cost of books and publications which are not for any specific department are debited to this head.

63. Extraordinary Charges.

699. This major head is intended to record extraordinary payments of a non-recurring character, which it may be desirable to distinguish from the ordinary expenditure of the Province.

700. *Transfer to the Fund for the improvement of rural water-supply.*—This is explained in paragraph 539.

Explanation of Variations.

57. Miscellaneous.

426 701. *Expenditure on account of State prisoners and detenues.*—The decrease in the estimates is due to the transfer of all Bengal State prisoners to that Province in September 1937.

424 702. *Contributions.*—The decrease in the revised estimate for 1937–1938 is due to no guarantee payment being found to be payable on account of the Salem-Mettur Dam Railway in resp ct of its working up to 1936–1937. The budget estimate for 1938-1939 includes provision for the payment of a guarantee on account of this railway in respect of 1937–19.8 and for the conversion, for administrative convenience, of the extra-departmental branch post office at Sayalgudi in the Ramnad district into a combined post and telegraph office.

63. Extraordinary Charges.

435 703. *Transfer to the fund for the improvement of rural water-supply.*—Consequent on the improvement in the financial position owing to the unanticipated income-tax assignment in the current year it is proposed to transfer 15 lakhs from revenue to the Fund for the improvement of rural water-supply, the object of which is explained in paragraph 539.

No such transfer to this or any other fund is contemplated in the budget for 1938-1939.

Demand XXXI—Capital Outlay on Irrigation.

		Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.
427–429	68. Construction of Irrigation, Navigation, Embankment and Drainage Works.				
	Irrigation Works—Productive—				
	Works	14·50	8·19	6·85	[illegible]
	Establishment	1·73	·61	·74	[illegible]
	Tools and Plant	·01	..	..	..
	Suspense	— ·23	— ·30	— ·40	[illegible]
	Deduct—Recoveries on capital account.	— 1·48	— 1·00	— 1·67	[illegible]
	Charges in England	·15	..	·09	..
	Total—Productive ..	14·68	7·50	5·61	[illegible]
	Irrigation Works—Unproductive—				
	Works	16·18	12·97	12·84	[illegible]
	Establishment	3·56	3·54	2·71	[illegible]
	Tools and Plant	·02	·01	..	..
	Total—Unproductive ..	19·76	16·52	15·55	[illegible]
	Grand Total ..	34·44	24·02	21·16	[illegible]

Pages in the Detailed Budget Estimates of Demands.

Expenditure.

704. Projects for irrigation, navigation, embankment and drainage for which capital and revenue accounts are kept are of two classes—

(1) Productive; and

(2) Unproductive.

Productive public works are works of a remunerative character undertaken for the improvement of the country. Their first cost is usually met from borrowed money and they are expected after a certain period to yield enough revenue to meet the interest charges on the capital and the cost of working and maintenance. The outlay is sometimes met from revenues or from the Famine Relief Fund—See paragraph 318.

Unproductive public works include those which, although not directly remunerative are calculated to guard against expenditure which would otherwise probably be incurred in the future on relief of the population, and those which are undertaken for the general improvement of the country, or for general administrative purposes. The expenditure on the accelerated special programme of improvements to minor irrigation works is debited to this head with the sanction of the Secretary of State.

705. The cost of the special establishment for the execution of irrigation projects such as the Cauvery-Mettur Project and big schemes like the Kistna East Bank Canal and Peddalanka channel schemes, and the pensionary charges in respect of such special establishments are shown under the minor head Establishment.

706. The cost of special tools and plant purchased for the use of irrigation projects is shown under the minor head Tools and plant.

707. The minor head Suspense is reserved for the temporary recording of such transactions as must at once be taken to the account of the sanction or grant concerned, but cannot be cleared finally until a later date, either because the relevant payment, recovery or adjustment is awaited or because it is necessary to keep an effective watch over the values of any stock materials pending their final disposal. Expenditure on stock and other suspense accounts is sanctioned on the understanding that the outlay will be recovered and the temporary debit to suspense ultimately extinguished. The charges under a suspense account are taken in enhancement of the charges under the major head and the recoveries are taken in reduction of the charges. The figures against this minor head show the net effect of all transactions.

708. The receipts and recoveries on capital account, in so far as they represent recoveries of expenditure previously debited to the capital major head are shown under the minor head Deduct—Recoveries on Capital account.

EXPLANATION OF VARIATIONS.

709. *Irrigation works—Productive—Works.*—The decrease in the revised estimate for 1937-1938 is the result of smaller outlay than was anticipated on certain works, mainly in the Kistna and Godavari deltas, due to delay in land acquisition and in getting estimates ready, savings in cost of land and of earthwork or other similar causes, and larger credits realized by the sale or transfer (to the Electricity Department) of special tools and plant purchased for the Cauvery-Mettur Project. The decrease is partly counterbalanced by increased outlay on the Kistna East Bank Canal scheme and on works connected with the Cauvery-Mettur Project (Headworks). The budget estimate for 1938-1939 excludes the special credits realized in 1937-1938 by the sale of the old shutters of the Godavari anicut and takes credit for a comparatively small amount on account of the sale of special tools and plant purchased for the Cauvery-Mettur Project. It also provides for works in progress and for a new work, viz., the extension of the wharf at Bezwada from the girder bridge at mile 0/2 of the Kistna Eastern Delta main canal down to railway girder bridge. 427 428

710. *Establishment.*—The increase in the revised estimate for 1937-1938 is chiefly due to larger debits than anticipated of leave salaries chargeable to the Cauvery Mettur Project. The budget estimate for 1938-1939 includes provision for probable debits of leave salaries chargeable to the Cauvery-Mettur Project. 428

711. *Suspense and Recoveries on Capital account.*—These items are of a fluctuating character.

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712. *Charges in England.*—The revised estimate for 1937–1938 represents leave salaries
428 paid in England and debitable to the Cauvery-Mettur Project.

429 713. *Irrigation works—Unproductive.*—The estimates relating to works, establishment and tools and plant provide for expenditure on the special accelerated programme of improvements to minor irrigation works. The programme will practically be completed by the end of 1937–1938 and the small provision made in the budget estimate for 1938–1939 is for the payment of bills in arrears and completion of incomplete works.

Demand XXXII—Capital Outlay on Industrial Development.

430

	Accounts, 1936-1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.
72. Capital Outlay on Industrial Development—				
Cinchona	·09	·17	·17	·22
Deduct—Receipts and recoveries on capital account—Cinchona ..	— ·25	— 1·50	— 1·50	— 1·50
Total ..	— ·16	— 1·33	— 1·33	— 1·28

Plus Rs. 100 (token demand)

Expenditure.

714. The industrial undertakings for which commercial accounts are maintained are —

(1) The Kerala Soap Institute, Calicut;

(2) The Industrial Engineering Workshops, Madras; and

(3) The Government Cinchona Plantations.

As the amount of new capital invested in the Soap Institute and the Engineering Workshops annually is small, it is either financed from current revenues and debited to the head 43. Industries (Demand XXI) or from the amounts at the credit of the respective depreciation reserves for renewals and replacements. A similar procedure is followed in regard to the Cinchona Plantations at Naduvattam and Dodabetta in the Nilgiri district. The Anamalais Cinchona Plantations are, however, still in the course of development and the amount of new capital outlay invested on them is therefore considerable. The procedure followed in respect of the new capital outlay on the Anamalais plantations is as follows :—

All expenditure on the plantations is debited initially to the head 43 b. Industries —D. Anamalais plantations, and that portion of it which represents capital expenditure, e.g., expenditure on extending the planted area, is deducted from the total expenditure and debited to the present capital head, 72. Capital outlay on Industrial Development.

The bark harvested from the Anamalais is valued and debited to the head 43 b. Industries—B Quinine Factory—Purchase of cinchona bark and quinine and an equal amount is adjusted in reduction of the capital outlay on the plantations previously debited to the capital head.

The new capital debit to the Anamalais plantations is at present usually smaller than the credit allowed for bark harvested from them and consequently the net result of transactions under the capital head is usually a *minus* debit. As the expenditure on capital outlay is subject to the vote of the Legislative Assembly, a demand for the grant of a token sum of Rs. 100 for this purpose has, however, to be moved.

Explanation of variations.

430 715. The estimates provide for the extension of the Anamalais plantations according to the working plan and for the harvesting of more blocks than in 1936–1937, as a result of the low stock of quinine in the factory.

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Demand XXXIII—Capital Outlay on Electric Schemes.

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.
79. Capital outlay on electric schemes—				
Pykara hydro-electric project	21·12	71·67	52·36	45·20
Mettur hydro-electric project	48·46	26·26	38·94	22·84
Papanasam hydro-electric project	..	..	..	22·22
Dindigul, Virudunagar and Palni electric supply schemes	·01	— 3·44	— 1·96	— 1·48
Theni, Periyakulam and Bodinayakanur electric supply schemes	·08	·02	·15	— 1·36
Vizagapatam thermal station	·24	16·93	15·57	4·51
Bezwada thermal station	·49	13·88	12·12	6·78
Cocanada thermal station	..	..	..	3·60
Palacole thermal station	..	..	..	2·32
Lump deduction for probable savings ..	..	— 6·41	..	— 7·25
Total ..	70·40	118·91	117·18	97·38

Expenditure.

716. The expenditure of a capital nature on hydro-electric and thermo-electric schemes during the construction period and the subsequent expansion is debited to this major head. Expenditure on ordinary extensions and improvements, which are not of the nature of expansion but are intended to improve the service, is debited to the head XL. Receipts from electric schemes—Working expenses, included in Demand XIV. Electricity (*vide* paragraphs 466 and 470).

Separate accounts of capital outlay are maintained for each major scheme. They show the expenditure under the minor heads Works, Establishment Tools and plant, Suspense and Receipts and recoveries on capital account. Under the head Works is shown all expenditure on the work (except what comes under Establishment and Tools and plant) including the cost of materials and labour. The cost of the establishments employed for the execution of the scheme including the cost of supervision is shown under the minor head Establishment, while the cost of special tools and plant and other similar materials is shown under the head Tools and plant. All receipts realized from the project during the construction period, i.e., before operation accounts are opened, are credited under the head Receipts and recoveries on capital account and taken in reduction of the capital expenditure.

Explanation of variations.

717. *Pykara hydro-electric project.*—The decrease in the revised estimate for 1937–1938 is due mainly to the adjustment of the capital expenditure on the Mettur-Erode-Salem electric supply scheme and other works against the Mettur system and to smaller expenditure than anticipated on the Mukurti dam owing to the reduction in top section of the dam and savings in execution and on the additional generating machinery at Pykara required to cope with the growing demand for power. The decrease is partly offset by larger expenditure than was allowed for on the scheme for the supply of power to Madura owing to the carry over of certain payments from 1936–1937 to the current year and to the inclusion of capital expenditure on the Palni and Dindigul schemes, as these schemes have been incorporated in the Pykara system. 431–435

The budget estimate for 1938–1939 provides for the following items :—

Works in progress.

Additional generating machinery at Pykara	18·39
Supply of power to Virudunagar and Rajapalayam	2·34
Supply of electric power to Kovilpatti	4·71
Extension lines for distribution of power in the Pykara system ..	2·22
Lump-sum provision for the supply of power to intending consumers ..	5·50
Other miscellaneous items	2·57

New works.

Supply of electric power to—	
Gobichettipalayam, etc.	2·30
Ramnad district	4·88
Periyakulam, Theni and Bodinayakkanur	2·29
Total ..	45·20

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718. *Mettur hydro-electric project.*—The increase in the revised estimate for 1937–1938 is due to the carry over to the current year of certain payments from 1936–1937 and to the adjustment of the capital expenditure on the Mettur-Erode-Salem scheme and other works from the Pykara to the Mettur system. The increase is partly offset by smaller expenditure than allowed for in the budget on the schemes for the supply of power to Ranipet, Kaveripakkam, Conjeeveram and Arkonam owing to the delay in the programme of construction.

The budget estimate for 1938–1939 provides for the following items :—

Works in progress.	
Mettur main scheme	11·25
Trichinopoly-Negapatam extension	1·14
Extension of supply to Ranipet, Kaveripakkam and Conjeeveram ..	·95
Extension of supply to Arkonam	1·71
Extension of distribution lines in the Mettur system	1·00
Construction of transmission lines for supply of power to intending consumers	4·00
Other miscellaneous items	·09
New works.	
Extension to Pakala and Tirupati	2·70
Total ..	22·84

438 719. *Papanasam hydro-electric project.*—The total cost of the Papanasam hydro-electric project is estimated at 179 lakhs initially and 258·17 lakhs within a period of ten years. The construction programme provides for the completion of the major portion of the work in three years. The budget estimate for 1938–1939 provides for the expenditure anticipated in the first year.

439 720. *Dindigul, Virudunagar and Palni electric supply schemes.*—The budget estimate for 1937–1938 took credit for the adjustment of the value of certain items of plant expected to be transferred to the Madura extension and the Virudunagar and Rajapalayam extension estimate. The transfer of the plant at Virudunagar will be effected only in 1938–1939.

440 721. *Theni, Periyakulam and Bodinayakkanur electric supply schemes.*—The revised estimate for 1937–1938 includes provision for the telephone line extension. The thermal station at Theni is to be closed and the areas hitherto served by it incorporated in the Pykara hydro-electric system. The budget estimate for 1938–1939 takes credit for the adjustment of the cost of the oil engine at Theni and the transmission and distribution systems, which will be transferred to the Pykara estimate.

440–441 722. *Vizagapatam thermal station.*—The decrease in the revised estimate for 1937–1938 is due to delay in the programme of construction. The budget estimate for 1938–1939 provides for the balance of expenditure on the scheme and for the distribution of power within the municipal limits of Vizianagram.

441–442 723. *Bezwada thermal station.*—The decrease in the revised estimate for 1937–1938 is due to the fact that the payment for erection charges and for land will be made only in 1938–1939. The decrease is partly offset by expenditure on the scheme for the supply of power to Tenali which was sanctioned in the course of the current year. The budget estimate for 1938–1939 provides for the expenditure anticipated on the main scheme and on the extension to Tenali.

443 724. *Cocanada thermal station.*—The total cost of the scheme for the construction of a thermal station at Cocanadà is estimated at Rs. 3·71 lakhs initially and Rs. 4·45 lakhs within a period of four years. The major portion of the expenditure is expected to be incurred in 1938–1939.

443 725. *Palacole thermal station.*—The scheme for the construction of a thermal station at Palacole with bulk supply to the Palacole Power and Light, Limited, is estimated to cost Rs. 2·92 lakhs initially rising to Rs. 3·22 lakhs in the fifth year. The budget estimate for 1938–1939 provides for the expenditure expected to be incurred in that year.

726. *Lump deduction for probable savings.*—This is explained in paragraph 773.

727. A note by the Chief Engineer for Electricity on the progress made on the Pykara and other electric schemes during 1937–1938 and on the work which the department proposes to execute in 1938–1939 is printed below.

NOTE BY THE CHIEF ENGINEER FOR ELECTRICITY ON THE PYKARA AND OTHER ELECTRIC SCHEMES.

1937–1938.

Important items of progress during 1937–1938 were—

(1) The increasing load and revenue in the Pykara electricity system, the increased number of rural distribution schemes, the progress of work on the Pykara plant extensions, the completion of the Coimbatore-Madura extension, the construction of the Madura-Virudunagar line, the completion of the Mukurti dam construction, etc.

(2) The completion of the Mettur hydro-electric scheme, except for certain transmission lines and sub-stations and the commencement of operation of the Mettur electricity system.

(3) The progress made on the works connected with the Vizagapatam and Bezwada thermal schemes.

The total expenditure on capital works during 1938–1939 is expected to be Rs. 97·38 lakhs against Rs. 117·18 lakhs for 1937–1938.

The total revenue from the sale of power is estimated to be Rs. 38·56 lakhs in 1938–1939 against Rs. 30·16 lakhs in 1937–1938.

The progress in detail has been as follows :—

The Pykara electricity system.—This was the fifth year of operation. The usual high standard of service was maintained. The growth of demand and revenue was very satisfactory. The output of the power station was over 80 million units. The peak load on the system was 17,800 K.W. The revenue in 1937–1938 is expected to be Rs. 27 lakhs, an increase of 16 per cent over that of the previous year. The load conditions at the power-house during the first half of the year were such that only a small margin was available between the peak load and the station capacity, and the starting up of machine No. 1 at Mettur came just in time to relieve the situation without having to resort to any restriction of the power supply.

Several extensions of rural distribution lines for agricultural and other purposes were in progress.

Pykara plant extensions.—Contracts for the machinery, penstock line and valves and civil works were awarded. Two consignments of pipes had been received, the erectors have arrived and the masonry works for the pipes were in progress. Erection of steel work at the power-house was commenced.

Mukurti dam.—The construction work on the dam was practically completed.

Extension to Madura and Rajapalaiyam.—The Coimbatore-Madura transmission line was completed and partial supply given to Madura from October 1937 and regular supply from the 12th January 1938. The Madura-Virudunagar line is under construction. The Government sanctioned a scheme for the extension of Pykara power to Kovilpatti from the Virudunagar Sub-station at a cost of Rs. 5·11 lakhs and survey work is proceeding. The Virudunagar-Rajapalaiyam line was ready for service and temporary supply given from the Virudunagar thermal station to Sivakasi, and the Srivilliputtur taluk licensees. Palni was connected to hydro power from July 1937.

The Erode-Trichinopoly and Trichinopoly-Negapatam extensions of the Pykara system were changed over to the Mettur system from the 1st November 1937.

Mettur electricity system.—At the beginning of the year, the construction of the power-house, Mettur-Erode and Mettur-Vellore-Chittoor transmission lines with the connected sub-stations was in progress. These works were completed and brought into commercial use. The Mettur Generating Unit No. I was paralleled with the Pykara system in June 1937 and the load of the Erode-Trichinopoly Negapatam line transferred to the Mettur system. The No. II Unit was put into commission in August 1937. The erection of the No. III Unit was completed and tested and is kept as a standby. The regular operation of the system commenced on the 1st November 1937.

The load conditions at the Power house were as follows :—

Month.			Peak Load in K.W.	Units generated in K.W.H.
October	..	..	5,400*	1,829,850
November	..	..	4,600	1,691,000
December	..	..	4,700	1,844,790

* Included emergency load from Pykara.

A new textile mill and an electro-chemical factory are under construction in the Mettur Township area and they are expected to take a supply during 1938. Due to load development in the South Arcot and Conjeeveram areas, Government sanctioned the extension of the transmission lines to Villupuram, Conjeeveram and Arkonam and the works and lines connected therewith were in progress. The Government sanctioned the scheme for the extension of the Mettur hydro-electric transmission system to Dharmapuri and Krishnagiri from Singarappet and the route of the lines was being surveyed. Rural distribution schemes were under investigation and extension of supply to Valluvambakkam was under construction.

A scheme for the extension of supply to Namakkal costing Rs. 1·11 lakhs initially has been submitted to Government for sanction. A scheme for the distribution of Mettur Power at Arni costing Rs. ·85 lakh is being submitted.

Thermal Schemes.

(*a*) *Northern area—Vizagapatam thermal scheme.*—Work on extensions to the existing power house was taken in hand in January 1937 and the superstructure practically completed by April 1937. The erection of the boiler material was commenced in June 1937, but delay occurred in delivery of plant and switchgear. One half of the transmission line work was completed. The plant is expected to be in operation by 1st April 1938.

Bezwada thermal scheme.—Owing to the pre-occupation of the British and Continental manufacturers on armament orders, delay occurred in the delivery of steel work. The transmission lines from Bezwada to Ellore and to Gudivada were completed earlier in order to supply Gudivada, Ellore and Masulipatam with surplus power purchased from the Bezwada Municipal Council and thus to build up load in advance of the main power station. Temporary supply to Gudivada was commenced on the 1st November 1937 and to Ellore on the 5th January 1938.

The plant is expected to be in operation in September 1938.

(*b*) *Southern area.*—The power stations at Virudunagar, Dindigul, Palni and Theni continued to function satisfactorily. The Palni station was closed down and power supply changed over to Pykara from the 11th July 1937.

Investigations.—In connexion with the Lammasinghi scheme, field hydro-metric surveys were continued regularly. A detailed report with rough estimate of costs is being prepared.

After investigating the possibilities of a number of sites in the Ceded districts in the area around Cuddapah, a site at Ampapuram eight miles from Cuddapah town was selected for boring. Boring was carried to a depth of 561 feet. Tests are being conducted to determine the yield.

The total outlay on capital construction works undertaking by the department during the year 1937–1938 is expected to be around 117 lakhs.

Programme of work for 1938–1939.

Pykara system—(1) Virudunagar and Dindigul thermal stations will be closed down in the 1st and 2nd quarters of the year respectively and connected to Pykara power.

(2) The line from Sembatti to Batlagundu will be completed and Theni, Periyakulam and Bodinayakkanur connected to Pykara power.

(3) The line to Koilpatti will be brought near to completion.

Additional Plant.—The additional generating plant consisting of two 17,500 h.p. impulse wheels and two 12,500 K.V.A. generators will be put in service.

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New schemes for 1938–1939.—The undermentioned schemes will be taken up for execution :—

(1) A scheme for extending supply to Gobichettipalaiyam from Tiruppur costing 3·05 lakhs.

(2) A scheme for the extension of hydro-electric power into the Ramnad district from Madura to Sivaganga and from Sivaganga to Karaikudi and Manamadura costing Rs. 5·29 lakhs.

(3) A scheme for the extension of Pykara power to Theni, Periyakulam and Bodinayakkanur from Batlagundu at a cost of Rs. 3·00 lakhs. After this scheme is sanctioned, the present oil engine station at Theni will be closed down.

Mettur system.—(1) Singarappet-Tiruvannamalai and Villupuram-Arni extensions will be completed.

(2) Supply to Conjeeveram will be given.

(3) Singarappet-Karimangalam and Dharmapuri-Krishnagiri lines will be completed and power supplied to those areas.

New Schemes for 1938–1939.—(1) A scheme for the extension of Mettur power to Pakala and Tirupati at a cost of Rs. 2·7 lakhs will be taken up for execution.

THERMAL SCHEMES.

Vizagapatam scheme.—As the testing and maintenance work and considerable construction work will be in progress after April, the regular operating accounts will be opened from the 1st July 1938.

New scheme for 1938–1939.—A scheme for the distribution of Vizagapatam thermal power within the municipal limits of Vizianagram will be taken up after Government sanction is received.

Bezwada scheme.—Considerable construction work will be in hand and the operating accounts will be opened from October 1938 or later from January 1939.

NEW SCHEMES FOR 1938–1939.

Cocanada scheme.—A scheme for taking over the Cocanada Municipal Power Plant and increasing its capacity and distributing energy in bulk to that Council and to the surrounding towns, viz., Samalkot, Ramachandrapuram, etc., at an initial cost of 3·71 lakhs rising up to 4·45 lakhs will be taken up for execution.

Palacole scheme.—A scheme for the construction of the Palacole Thermal Scheme to supply power to the town of Palacole and other important towns in Narasapur, Bhimavaram and Tanuku taluks of West Godavari district, costing Rs. 3·22 lakhs will be taken up.

Madanapalle thermal scheme.—A small scheme for generation and distribution of electrical energy in the township of Madanapalle costing Rs. 1·31 lakhs has been submitted to Government for sanction.

Ceded districts schemes.—Two schemes, one for Nandyal and the other for Tadpatri at a total cost of Rs. 3·48 lakhs, are under final scrutiny before submission to Government. These schemes will form, it is hoped, the nucleus of a network in this large area.

Papanasam Hydro-Thermal Electric scheme.—The report on the Papanasam hydro-thermal scheme was submitted to Government for sanction. If the scheme is sanctioned, about Rs. 22 lakhs will be required for construction and other purposes during 1938–1939.

Demand XXXIV—Capital Outlay on Civil Works. 447

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.
81. Civil Works not charged to Revenue—				
Original Works—				
Buildings	8·99	16·73	13·50	14·63
Lump-sum deduction for probable savings.	..	1·67	..	—1·46
Total ..	8·99	15·06	13·50	13·17

728. An individual work, a group of works which are inter-dependent or a comprehensive programme of works relating to a single object or necessitated by a single cause may be treated as "one scheme" and debited to this capital head, if the total estimated

Pages in the Detailed Budget Estimates of Demands.

736. *Revenue advances—Cost of survey marks.*—The transactions recorded under this head relate to amounts recoverable from the Government, local bodies and others in respect of advances drawn by Tahsildars for replacing missing boundary marks and by survey officers for demarcation purposes. The actual cost of replacing missing boundary marks is charged to the owners of the land. The amount charged to the Government is debited to the head 25. General Administration—District Administration—Other establishments—Contingencies, and an equal amount is credited as a receipt under the present head while the amounts recovered from local bodies and others are directly credited to this head as a receipt. Recoveries to be made in respect of advances drawn by survey officers are reported by them to Collectors and such recoveries when effected are credited direct to this head as a receipt.

737. *Special advances.*—These consist of advances for industrial and agricultural purposes to the inmates of settlements for criminal tribes, advances to the irrigation cess funds in Chingleput, Trichinopoly, Madura and Salem districts to meet the cost of urgent repairs to channels, advances to inspecting officers under the Madras Agricultural Pests and Diseases Act for carrying out remedial and preventive measures, the expenditure on which is recovered subsequently from the ryots concerned, and advances for miscellaneous purposes, e.g., purchase of kit by agricultural students, fishing operations, Chenchu shops and schools, and examination fees of Government Press employees for technical tests.

EXPLANATION OF VARIATIONS.

738. As the transactions under the heads mentioned above became Provincial only from the 1st April 1937, there are no figures relating to them for 1936-1937 in the Provincial Budget.

739. *Civil Advances.*—The increase in the revised estimate for 1937-1938 occurs mostly under "Objection book advances" due to a large number of transfers of Government servants mainly in connexion with the prohibition scheme in the Salem district.

The budget estimate provides for normal requirements.

740. *Revenue Advances—Cost of survey marks.*—The decrease in the revised estimate for 1937–1938 is due to slower progress than was expected on the works taken up by the Survey parties in Nellore and Salem.

The budget estimate for 1938–1939 provides for the completion of the works in that year.

Loans and Advances by the Provincial Government.

741. The accounts relating to loans and advances by the Provincial Government are maintained continuously from year to year and show—

(1) The balance of loans advanced in previous years outstanding against the borrowers on the first day of each financial year;

(2) Fresh loans and advances granted during the financial year;

(3) Recoveries of the principal of loans outstanding against borrowers (mostly in respect of loans of previous years except in the case of loans to Government servants); and

(4) Balance of loans outstanding on the last day of the financial year.

Item (2) above, being expenditure from the Provincial revenues, has to be included in a demand for grant. It has, therefore, been included in Demand XXXVII. Loans and Advances bearing interest, which comprises two major heads as shown below:—

Demand XXXVII—Loans and Advances bearing interest.

450–459

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.
Loans to municipalities, port funds, etc.	57·49	73·49	58·47	117·41
Loans to Government servants ..	2·22	2·03	1·76	·14
Total—Demand XXXVII ..	**59·71**	**75·52**	**60·23**	**117·55**

Pages in the Detailed Budget Estimates of Demands. 450–459

742. The following is a summary of the demand by minor heads :—

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget, estimate, 1938–1939.
Loans to municipalities, port funds, etc.—				
Loans to presidency corporations, port trusts, and other port funds.	9·00	10·36	10·36	25·77
Loans to district and other local fund committees	(a) 1·34 3·88	1·02	1·47	1·47
Loans to municipalities	10·53	17·18	16·90	23·60
Loans to landholders and other notabilities	..	..	..	..
Advances to cultivators	26·26	37·23	19·55	57·27
Advances under special laws (State aid to industries)	·01	·20	·20	·50
Miscellaneous loans and advances ..	6·47	7·50	9·99	8·80
Loans to local boards for railway construction	..	..	..	..
Total ..	**57·49**	**73·49**	**58·47**	**117·41**
Loans to Government servants—				
Advances for the purchase of motor cars	(b) 2·22	1·80	1·50	..
Advances for the purchase of other conveyances		·10	·10	..
Passage advances		·08	08	·08
Other advances		·05	·08	·06
Total ..	**2·22**	**2·03**	**1·76**	**·14**
Grand Total ..	**59·71**	**75·52**	**60·23**	**117·55**

* (a) and (b) represent adjustments made consequent on the decentralization of balances.

LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.

743. *Loans to presidency corporations, port trusts, and other port funds.*—Loans given by the Provincial Government to the Madras Corporation for water-supply and drainage, town-planning and other works of public utility, and to the Tuticorin Port Trust Board are provided for under this head. Loans previously given to the Madras Port Trust Board which are still outstanding are also accounted for under this minor head, though any further loans that may be made to it will be made by the Central Government, as Madras is a major port and major ports are now administered directly by the Central Government.

744. *Loans to district and other local fund committees.*—Loans to local bodies other than municipalities for roads and bridges, school and office buildings, and other purposes are shown under this head.

745. *Loans to municipalities.*—Under this head are shown loans to mufassal municipalities for water-supply, drainage, electric lighting, roads, buildings and other purposes.

746. *Loans to landholders and other notabilities.*—This head is intended to record loans granted to landholders and notabilities for objects other than those mentioned below under the minor head Advances to cultivators, e.g., relief from heavy encumbrances on their estates, if such relief is considered desirable in the public interests. Such loans are given only very occasionally.

747. *Advances to cultivators.*—Loans granted to cultivators (including landholders) under the Land Improvement and Agriculturists' Loans Acts (inclusive of loans for construction of houses), under the Agriculturists' Loans (Madras Amendment) Act, 1935, for the relief of indebtedness of agriculturists, and under the special rules for pumping installations and agricultural implements, are shown under this head.

748. *Advances under special laws.*—Advances under the Madras State Aid to Industries Act are shown under this head.

749. *Miscellaneous loans and advances.*—Loans which do not fall strictly under any of the foregoing classes are shown under this minor head. The main items are loans for the acquisition of house-sites for members of the depressed classes, loans to Kallars,

co-operative building and sale societies, Central Banks, the Co-operative Milk Supply union, land mortgage banks, Chenchus in the Nallamalais, chank divers for the purchase of canoes, fish-curers for the construction of storage sheds, owners of fisheries school buildings for their construction or extensions, purchasers of the Industries Department's oil mills (chekkus) on the hire purchase system and the Hindu Religious Endowments Board, and loans to local bodies to cover deficits.

750. *Loans to local boards for railway construction.*—Such loans are not granted now, but there is a balance relating to them outstanding against the South Tinnevelly District Board in respect of the Tinnevelly-Tiruchendur Railway.

LOANS TO GOVERNMENT SERVANTS.

751. In the interests of the public service, advances are given to Government servants for certain specified purposes to enable them to discharge their duties with greater efficiency. The advances bear interest, and the rate of interest is fixed so that no loss is incurred by the Government. The amount of an advance and the period of its repayment are subject to certain maxima, according to the object for which it is given. All repayments are adjusted in reduction of the principal of the advance until it is fully repaid, and simple interest calculated on the principal outstanding on the last day of each calendar month is recovered in one or more instalments thereafter. Advances are booked as outgoings and recoveries of principal as receipts under the head Loans and Advances by Provincial Government—Loans to Government servants. The interest recovered is credited to the head XX. Interest—Loans and Advances by the Provincial Government—Interest on Loans to Government servants.

752. *Advances for the purchase of motor cars.*—These advances were being given only when the Government considered that it was in the interests of the public service that the Government servant concerned should use a motor car (or a motor boat) in the discharge of his duties. Subject to an upper monetary limit, the maximum amount of the advance was restricted to four months' pay or the actual price of the car (or boat), whichever was less. The advance was recoverable in monthly instalments not exceeding 36, beginning with the month following that in which it was drawn.

753. *Advances for the purchase of other conveyances.*—These include motor cycles, bicycles, bullocks and bullock-carts, boats, etc.

Advances for motor cycles were being granted to Government servants who preferred to take a motor cycle advance in lieu of one for a car and to certain Government servants on lower rates of pay who were eligible for a motor cycle advance but not for a motor car advance, because the Government considered that it was desirable that they should use motor cycles in discharging their duties. Subject to an upper monetary limit, the maximum amount of the advance was restricted to eight months' pay or the actual price of the motor cycle, whichever was less. The recovery was effected in monthly instalments not exceeding 36, as in the case of motor-car advances.

Advances for bicycles, bullocks and bullock-carts, boats, etc., were being granted to non-gazetted Government servants except low paid men such as attenders, peons, etc. An advance for a bicycle was granted if, in the opinion of the authority competent to sanction it, it would add to the efficiency of the Government servant receiving it. No advance for any of the other kinds of conveyance was granted unless the Government servant concerned was required to tour. The maximum advance for purchasing one of these conveyances was two months' pay or Rs. 200 whichever was greater, and it was recovered in monthly instalments not exceeding 12.

With effect from the 1st March 1938 the Government no longer grant any advances for the purchase of motor-cars or other conveyances.

754. *Passage advances.*—Certain Government servants of non-Asiatic domicile are entitled, as a condition of their service, to passage benefits for themselves and their families subject to a maximum number of passages during the whole of their service, e.g. members of All-India Services and officers employed on contract. When such an officer has exhausted his passage benefits, he may be granted an advance to cover the cost of passages for himself and his family, subject to an upper monetary limit, provided that it does not exceed four months' pay or the actual cost of the passages, whichever is less. The advance is recovered in monthly instalments not exceeding 36.

755. *Other advances.*—These include advances for the purchase of typewriters and special advances such as those which are occasionally given to Government servants who leave India for higher studies. All gazetted officers on a pay not exceeding Rs. 500 per

mensem and superintendents of the Secretariat and the Legislative Assembly and Council Departments who desire to supply themselves with their own typewriters for Government work are eligible for advances for this purpose. The purchase is made through the Superintendent of Stationery and the advance is recovered in monthly instalments not exceeding 12. The special advances are granted only in exceptional cases and for special reasons.

Pages in the Detailed Budget Estimates of Demands.

EXPLANATION OF VARIATIONS.

756. *Loans to presidency corporations, port trusts and other port funds.*—The budget estimate for 1938–1939 provides for loans to the Madras Corporation for water-supply and drainage works (4·87), storm-water drains (1·00), street lighting (5·70), improvement of slums (5·53), public flush-out latrines (·50), elementary school buildings (2·00), Mambalam town-planning (1·00), special road-making (5·00) and construction of a sub-way at the old Perambur railway level crossing (·17). 453

757. *Loans to district and other local fund committees.*—The revised estimate for 1937–1938 includes loans to the Malabar District Board and the Tiruvellore and Villivakkam panchayat boards not anticipated in the budget, while only a smaller amount than was provided in the budget was required by the West Tanjore District Board. 454

The budget estimate for 1938–1939 provides for loans to certain local bodies for works in progress for which loans have been given in previous years and for loans to the Narsapur District Board and Palakonda panchayat board for the improvement of roads.

758. *Loans to municipalities.*—The decrease in the revised estimate for 1937–1938 is due to loans provided for the municipalities of Cuddapah, Guntur and Vizagapatam not being required and the municipalities of Bezwada, Calicut, Ongole, Srirangam, Tanjore, Tiruppattur and Tiruvannamalai requiring only smaller amounts than were provided for in the budget. The decrease is partly offset by the disbursement of loans not anticipated in the budget to the municipalities of Cuddalore, Kurnool, Palni, Saidapet and Sivakasi for electric lighting, roads and other schemes, and the disbursement of larger loans than provided for in the budget to the municipalities of Coimbatore, Dindigul, Tiruppur and Virudunagar. 454–455

The budget estimate for 1938–1939 provides for loans to certain municipalities for works in progress for which loans have been given in previous years and for new works as detailed in Appendix VII including a lump-sum provision of Rs. 7 lakhs for unforeseen remunerative extensions to electric supply undertakings in municipalities.

759. *Advances to cultivators.*—The decrease in the revised estimate for 1937–1938 is due mainly to the holding in abeyance, pending the passing of the Agriculturists' Relief Act, of the scheme for the relief of indebtedness of agriculturists commenced in 1935. The decrease is partly offset by the disbursement of loans for the construction of dwelling houses in rural areas, which were not anticipated in the budget. The budget estimate for 1938–1939 includes a lump-sum provision of 50 lakhs for a scheme for the relief of indebtedness of agriculturists, the details of which will be settled in due course. 456

760. *Advances under special laws.*—The budget estimate for 1938–1939 provides a lump sum for the disbursement of loans under the State Aid to Industries Act. 452

761. *Miscellaneous loans and advances.*—The increase in the revised estimate for 1937–1938 is due mainly to the disbursement of a loan to the Madras Co-operative Milk Supply Union which was not provided for in the budget, and of larger amounts as loans to co-operative building societies and to local bodies to cover deficits than were provided for. The budget estimate for 1938–1939 provides for the disbursement of a smaller amount as loans to co-operative sale societies for the construction of godowns than in 1937–1938 and includes as usual a lump-sum provision of 2·50 lakhs for advances to local bodies to cover deficits. 457–458

LOANS TO GOVERNMENT SERVANTS.

762. *Advances for the purchase of motor-cars and advances for the purchase of other conveyances.*—The decrease in the revised estimate for 1937-1938 under the former and the absence of figures against both in the budget estimate for 1938–1939 are due to the discontinuance of these advances as from the 1st March 1938. 459

Pages in the Detailed Budget Estimates of Demands.

Provincial Loan Account.

763. The following is an abstract of the accounts of loans and advances made by the Provincial Government :—

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.
Opening balance	4,40·12	4,31·19	4,30·93	4,56·26
Add—Outgoings, i.e., Advances ..	59·71	75·52	60·23	117·55
Total ..	**4,99·83**	**5,06·71**	**4,91·16**	**5,73·81**
Deduct—Receipts, i.e., Recoveries ..	68·90	36·46	34·90	34·57
Closing balance	4,30·93	4,70·25	4,56·26	5,39·24

764. *Outgoings.*—The variations have been explained in paragraphs 756 to 762.

765. *Receipts.*—The fall in the revised estimate for 1937–1938 is due mainly to the decrease in receipts in respect of loans to cultivators consequent on the postponement of loan repayments in some districts owing to adverse seasonal conditions. The decrease is partly offset by the repayment by the Tuticorin Port Trust Board of the whole of its outstanding debts, in advance of the due dates, and to larger repayments by the co-operative building societies than were allowed for in the budget.

The budget estimate for 1938–1939 anticipates normal recoveries.

Grants for economic development and improvement of rural areas.

	Accounts, 1936–1937.	Budget estimate, 1937–1938.	Revised estimate, 1937–1938.	Budget estimate, 1938–1939.
Opening balance	10·44	4·82	4·82	·24
Add—Receipts	·98	6·00	4·77	7·43
Total ..	**11·42**	**10·82**	**9·59**	**7·67**
Deduct—Outgoings ..	6·60	8·37	9·35	7·03
Closing balance	4·82	2·45	·24	·64

766. The Central Government placed at the disposal of this Government in 1935–1936 a sum of 14 lakhs for expenditure on schemes for the economic development and improvement of rural areas in this Province. A sum of ·27 lakh out of this was allotted for expenditure in the areas transferred to the Orissa Province on 1st April 1936. The Central Government have also agreed to give a further sum of 15 lakhs for rural uplift in this Province. The major portion of this grant together with the unspent balance of the grant of 1935–1936 is to be allocated to the several districts on a rural population basis, and the balance has been earmarked for special schemes or other purposes. The grant will be spent on schemes falling in the categories mentioned below :—

(1) Improvement of rural water-supply.

(2) Improvement of rural sanitation.

(3) Encouragement and development of loan and sale co-operative societies by making free grants towards part of the cost of godowns (and for village hall *cum* reading room, if so desired).

(4) Improvement of village communications including the bridging of irrigation canals and channels where there are no roads.

The execution of any scheme in any rural area is to be definitely dependent on a contribution of not less than one-third of the cost either in cash or in kind (by labour or the like) from the village or other area which is to benefit by the scheme. The grants received from the Central Government and the contributions are credited initially to the deposit account. The grant will be credited to this Government in instalments every half-year, and the amount of each instalment will be equal to the expenditure likely to be debited against the grant during that half-year.

The expenditure financed from these except that on the Poonamallee health unit is incurred by Collectors and is debited to the head 25. General Administration—Miscellaneous under Demand X and a corresponding amount is credited to XLVI. Miscellaneous by debit to the deposit head—see paragraphs 262 and 416.

Pages in the Detailed Budget Estimates of Demands.

The Rockefeller Foundation has agreed to give a contribution towards expenditure on the Poonamallee health scheme which is financed partly from this contribution and partly from the grant from the Central Government for economic development and improvement of rural areas. The contribution when received is credited to the deposit account. The expenditure on the scheme is controlled by the Director of Public Health and is debited to the head 39. Public Health under Demand XVII and a corresponding amount is credited to the receipt head XXVIII. Public Health by debit to the deposit head—see paragraphs 187 and 533.

767. The Central Government have also agreed to allot a sum of 2·96 lakhs to this Province to enable the co-operative movement to be developed on sound financial foundations. The amount is to be spent on the following objects :—

(1) to train the existing staff of the co-operative movement, official and non-official ; and

(2) to educate the members of co-operative societies, and more especially the office-bearers and members of committees, in the bye-laws and in the elementary principles of co-operation.

The scheme is to be spread over a period of five years commencing with 1936–1937. The training is to be conducted in the Government Central Co-operative Training Institute and by peripatetic training institutes and in several centres in each district, by the Madras Provincial Co-operative Union and by the Co-operative Central Banks, under the control of the Registrar of Co-operative Societies. The expenditure on the scheme of training in excess of the expenditure now incurred by the Provincial Government on the central and peripatetic institutes will be debited to this grant.

The expenditure financed from these grants is debited to the head 42. Co-operative Credit—Superintendence under Demand XX and a corresponding amount is credited to the head XXXI. Co-operative credit by debit to the deposit head—see paragraphs 202 and 582.

Explanation of variations.

768. *Receipts.*—The revised estimate for 1937–1938 takes credit for an instalment of the grant relating to rural uplift schemes from the Central Government (2·25) and contributions from villagers (2·39), and the Rockefeller Foundation (·13). The budget estimate for 1938-1939 takes credit for another instalment of the grant from the Central Government for co-operative training and education (·99) and for rural uplift schemes (4·45) and for contributions from villagers (1·88) and the Rockefeller Foundation (·11).

769. *Outgoings.*—The revised estimate for 1937–1938 anticipates an expenditure of 8·85 on rural uplift schemes including the Poonamallee health unit and ·50 on co-operative training and education, while the budget estimate for 1938–1939 includes 6·45 for the former and ·58 for the latter.

Lump provision for unforeseen expenditure and deduction for probable savings.

770. *Lump provision for regrant of lapses.*—No provision for irrigation and civil works which are expected to be completed in a year is made in the budget estimate of the ensuing year ; but, in order to provide for the contingency of some of these works not being completed or paid for as anticipated, lump-sum provisions for "regrant of lapses" are entered in the ensuing year's budget estimates under the heads concerned. The amounts entered in the budget estimate for 1938–1939 are as follows :—

Head.	Lump provisions.	
18. Irrigation (Demand VII)	·02	58
19. Irrigation (Demand VII)	·05	60
50. Civil Works (Demand XXIV)	·20	395
68. Construction of irrigation, navigation, embankment and drainage works (Demand XXXI)	·03	427

All appropriations from these provisions are made with the sanction of the Finance Department.

Pages in the Detailed Budget Estimates of Demands.

771. *Lump-sum provision for extensions to electricity schemes.*—The following lump-sum provisions have been made in the budget for 1938–1939 for financing unforeseen remunerative extensions to electric supply undertakings in order that revenue may not be lost for want of funds to execute the extensions as and when the demand comes.

Pages		Lump provisions.
432, 436, 444, 445 and 446.	79. Capital outlay on electric schemes (Demand XXXIII) ..	12·50
455.	Loans and advances bearing interest (Demand XXXVII) ..	7·00

The former is for unforeseen extension of transmission lines and other works executed by the Electricity department for supply of power to intending consumers. Sanctions to expenditure from the lump-sum provision are subject to the conditions that only works costing 2 lakhs or less each should be financed from this provision and that the prior sanction of Government should be obtained for works costing over Rs. 10,000 each, works costing Rs. 10,000 or less being sanctioned by the Chief Engineer for Electricity.

The provision of 7 lakhs under Loans and advances is for financing remunerative extensions to municipal distribution schemes.

A quarterly list of schemes financed from these lump-sum provisions together with the return anticipated therefrom is submitted to Government.

772. *Provision for flood repairs.*—The budget estimate for 1938-1939 includes a lump-sum provision of 2·01 lakhs for flood repairs. The amount is distributed as follows:—

Pages	Head.	Lump provisions.
84	XVII. Irrigation—Working Expenses (Demand VII)	·64
	18. Irrigation—Other revenue expenditure financed from ordinary revenues (Demand VII)—	
57	Minor irrigation	·15
58	Public Works Department	·22
404	50. Civil Works—Grants-in-aid (Demand XXVI)	1·00
	Total ..	2·01

Should any amount be required for flood repairs to specific works under these heads, the necessary reappropriation from these lump-sum amounts will be sanctioned by the Finance Department.

773. *Lump deduction for probable savings.*—In order to minimize lapses in budget provisions, lump-sum deductions, specifically exhibited as such, have been made in the estimates for 1938–1939 under the following heads :—

Pages	Head of account.	Lump deductions.
	A. Expenditure on Revenue Account—	
58	18. Irrigation (Demand VII)	·02
60	19. Irrigation (Demand VII)	·05
102 and 104	25. General Administration—Legislative Bodies (Demand IX) ..	·40
275	38. Medical (Demand XVI)	·08
296	39. Public Health (Demand XVII)	8·60
349, 350 and 361	43. Industries—Industries (Demand XXI)	·09
383	47. Miscellaneous Departments (Demand XXIII)	·10
394	50. Civil Works—Works (Demand XXIV)	2·65
404	50. Civil Works—Grants-in-aid (Demand XXVI)	6·87
		18·86
	B. Capital outlay—	
427	68. Irrigation (Demand XXXI)	·03
438 and 443	79. Capital outlay on electric schemes (Demand XXXIII) ..	7·25
447	81. Civil Works not charged to Revenue (Demand XXXIV) ..	1·46
454, 455 and 457	Loans and Advances (Demand XXXVII)	4·24
		12·98
	Grand Total ..	31·84

Pages in the Detailed Budget Estimates of Demands.

The amounts have been fixed on a consideration of the lapses which have occurred in the past under most of the heads concerned. These lump deductions will not preclude the incurring of expenditure up to the gross amount provided in the budget subject to the condition that, if the net amount provided under the demand as a whole is likely to be exceeded, a supplementary statement of expenditure is laid before the Legislature in due course.

774. *Special lump-sum deductions for probable savings.*—The following lump-sum deductions have also been made in the budget estimate for 1938–1939 :—

	Lump deductions.	Pages in the Detailed Budget Estimates of Demands
28. Jails and Convict Settlements (Demand XII) .. .. .. (Savings on account of the release of prisoners before their time.)	·50	151
38. Medical (Demand XVI) .. .. (Savings due to the extension of the system of honorary medical officers in Government medical institutions.)	·04	260
Savings due to revision of scales of pay in 1938 under all heads ..	·41	
Total ..	·95	

As it has not been possible to distribute the anticipated savings over the relevant detailed heads of account for want of information, lump-sum deductions have been made from the totals under the demands concerned.

SCHEMES INVOLVING LOSS OF REVENUE OR NEW EXPENDITURE IN 1938–1939.

775. **Appendices V, VI and VII** to this Memorandum show the financial effect of schemes involving loss of revenue or new expenditure for which allowance has been made in the budget for 1938–1939.

C. E. JONES,
Financial Secretary.

1st *March* 1938.

PART IV

APPENDICES

APPENDIX I.

[*See* paragraph 25.]

STATEMENT SHOWING THE TRANSACTIONS RELATING TO THE MADRAS FAMINE RELIEF FUND FROM THE YEAR 1936–1937.

Particulars.	Accounts, 1936–1937.	Budget Estimate, 1937–1938.	Revised Estimate, 1937–1938.	Budget Estimate, 1938–1939.
(1)	(2)	(3)	(4)	(5)
	LAKHS.	LAKHS.	LAKHS.	LAKHS.
I. Opening Balance—				
Cash	44·48	1·37	1·37	·01
II. Receipts—				
A. Famin Relief Fund—				
(*a*) Transfers from the Revenue Account ..	17·00	·04	·04	..
(*b*) Interest receipts	·74	2·19	2·19	2·12
(*c*) Recoveries of Famine Expenditure ..	·08	..	·07	·10
(*d*) Gain on realization of securities	..	..	..	..
B. Investment Account—				
Sale of Securities	..	..	2·27	3·62
Total, II. Receipts ..	17·82	2·23	4·57	5·84
III. Disbursements—				
A. Famine Relief Fund—				
(*a*) Transfers to the Revenue Account—				
(i) For expenditure on relief of serious famine and of distress due to serious famine, floods, etc.	..	1·00	2·34	5·80
(ii) For expenditure under the proviso to section 5 of Act XVI of 1936 on protective irrigation works.	..	·93	1·43	·04
(*b*) Loss on realization of securities	..	..	..	..
B. Investment Account—				
Purchase of securities	60·93	1·66	2·16	..
Total, III. Disbursements ..	60·93	3·59	5·93	5·84
IV. Net transactions of the year— Net receipts (+) or Net disbursements (—) (II — III).	— 43·11	— 1·36	— 1·36	..
V. Closing balance (I + IV)—Cash	1·37	·01	·01	·01
VI. Market value of securities held on the last day of the year.	58·59	60·24	* 61·10	* 57·48
VII. Total assets of the Fund including Cash Balance (V + VI).	59·96	60·25	61·11	57·49
NOTE.—Face value of securities held in the Fund on the last day of the year.	58·22	59·95	58·23	54·73

*At the market prices prevailing on the 31st January 1938.

C. E. JONES,
Financial Secretary.

1st March 1938.

APPENDIX II.

[*See* paragraph 26.]

STATEMENT SHOWING THE TRANSACTIONS RELATING TO THE ELECTRICITY RESERVE FUNDS.

Particulars. (1)	Revised Estimate, 1937–1938. (2) LAKHS.	Budget Estimate, 1938–1939. (3) LAKHS.
A. Depreciation Reserve Fund—Electricity—Pykara Hydro-Electric System.		
I. Opening Balance	..	4·10
II. Receipts—		
Contribution from Revenue	4·10	4·76
III. Disbursements—		
Investment Account—		
Purchase of Securities	..	4·10
IV. Net transactions of the year—		
Net Receipts (+) or		
Net Disbursements (—) (II — III) ..	+ 4·10	+ ·66
V. Closing Balance (I plus IV)	4·10	4·76
B. Special Reserve Fund—Electricity—Pykara Hydro-Electric System.		
I. Opening Balance	..	1·63
II. Receipts—		
Contribution from Revenue	1·63	1·91
III. Disbursements—		
Investment Account—		
Purchase of Securities	..	1·63
IV. Net transactions of the year—		
Net Receipts (+) or		
Net Disbursements (—) (II — III) ..	+ 1·63	+ ·28
V. Closing Balance (I plus IV)	1·63	1·91

1st March 1938.

C. E. JONES,
Financial Secretary.

APPENDIX III.

[*See* paragraph 29.]

STATEMENT SHOWING THE CAPITAL LIABILITIES AND ASSETS OF THE MADRAS GOVERNMENT AS ON THE LAST DAY OF EACH FINANCIAL YEAR FROM 1936–1937.

Details.	31st March 1937 (Accounts).	31st March 1938 (Revised Estimate).	31st March 1939 (Budget Estimate).
(1)	(2)	(3)	(4)
	LAKHS.	LAKHS.	LAKHS.
Liabilities.			
A. BEARING INTEREST—			
(i) *Loans*—			
(*a*) Due to the Central Government ..	7,56·71	7,49·94	7,44·33
(*b*) Special irredeemable loans	2·52	2·52	2·52
(*c*) Loans floated from 1937–1938	..	1,64·03	3,36·53
(*d*) Outstanding treasury bills	..	..	..
(*e*) Outstanding ways and means advances.	..	..	..
Total—(i) Loans ..	**7,59·23**	**9,16·49**	**10,83·38**
(ii) *Other liabilities*—			
(*a*) State Provident Funds	3,47·85	3,70·83	3,92·35
(*b*) Depreciation reserve funds of commercial undertakings.	2·44	2·52	2·63
Total—(ii) Other liabilities ..	**3,50·29**	**3,73·35**	**3,94·98**
TOTAL—A. INTEREST BEARING LIABILITIES ..	**11,09·52**	**12,89·84**	**14,78·36**
B. FREE OF INTEREST—			
(*a*) Depreciation Reserve Fund of Government Presses.	11·46	12·51	13·56
(*b*) Deposits, advances and remittances	4,74·97	4,49·02	4,25·65
TOTAL—B. LIABILITIES FREE OF INTEREST ..	**4,86·43**	**4,61·53**	**4,39·21**
C. GRAND TOTAL—LIABILITIES	**15,95·95**	**17,51·37**	**19,17·57**
Assets.			
D. ASSETS PRODUCING REVENUE—			
(i) *Remunerative*—			
(*a*) Productive irrigation works	14,70·97	14,79·52	14,88·51
(*b*) Electricity Schemes	2,71·19	3,88·37	4,85·75
(*c*) Cinchona Plantations and Industries ..	23·66	23·46	24·57
(*d*) Loans advanced (due to Government)	4,30·93	4,56·26	5,39·24
(*e*) Shares held in the Kollegal Silk Filatures, Limited.	..	·09	·18
Total—(i) Remunerative ..	**21,96·75**	**23,47·70**	**25,38·25**
(ii) *Unremunerative*—			
(*a*) Unproductive irrigation works	3,75·51	3,77·27	3,78·22
(*b*) Navigation works	87·25	87·25	87·28
Total—(ii) Unremunerative ..	**4,62·76**	**4,64·52**	**4,65·50**
TOTAL—D. ASSETS PRODUCING REVENUE ..	**26,59·51**	**28,12·22**	**30,03·75**

STATEMENT SHOWING THE CAPITAL LIABILITIES AND ASSETS OF THE MADRAS GOVERNMENT AS ON THE LAST DAY OF EACH FINANCIAL YEAR FROM 1936-1937—*cont.*

Details.	31st March 1937 (Accounts).	31st March 1938 (Revised Estimate).	31st March 1939 (Budget Estimate).
(1)	(2)	(3)	(4)
	LAKHS.	LAKHS.	LAKHS.
Assets—*cont.*			
E. OTHER ASSETS—			
(*a*) Capital outlay on Civil works not charged to Revenue.	69·84	86·88	1,03·85
(*b*) Payments of Commuted Value of Pensions ..	..	..	12·69
TOTAL—E. OTHER ASSETS	69·84	86·88	1,16·54
F. Closing Cash Balance	1,25·75	1,09·88	64·57
G. GRAND TOTAL—ASSETS	**28,55·10**	**30,08·98**	**31,84·86**
H. Excess of Assets over Liabilities (G — C)	**12,59·15**	**12,57·61**	**12·67·29**
I. *Add*—Market Value of Securities held in the Famine Relief Fund and Depreciation Reserve and Special Reserve Funds of Electricity —vide Appendices I and II.	58·59	61·10	63·21
J. GRAND TOTAL OF EXCESS OF ASSETS OVER LIABILITIES.	**13,17·74**	**13,18·71**	**13,30·50**

1st *March* 1938.

C. E. JONES,
Financial Secretary.

APPENDIX IV.

[*See* paragraph 30.]

STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT OF MADRAS AND OUTSTANDING ON 31ST JANUARY 1938.

Name of public or other body (or person) for which the guarantee has been given.	Statutory authority, if any, for the giving of the guarantee.	Form and extent of guarantee.	Maximum amount guaranteed.	Rate of interest guaranteed in the case of loans, debentures, etc.	Purpose for which the guarantees were given.	Primary security.	Sums guaranteed outstanding on 31st January 1938. Amount.	Sums guaranteed outstanding on 31st January 1938. Rate of interest.	Liability actually met by Government up to 31st March 1937.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
								PER CENT.		
1 The Madras Co-operative Central Land Mortgage Bank, Limited, Madras.	The Madras Co-operative Land Mortgage Banks Act X of 1934—Sections 6 (1), 6 (2) and 7.	*Section* 6 (1) *and* (2) *of the Madras Co-operative Land Mortgage Banks Act,* 1934.—Full and unconditional guarantee of the principal of and interest on the debentures issued by the Board of Directors of the Central Land Mortgage Bank on or after 31st July 1934 redeemable within a period of 25 years from the date of issue. *Section 7 of the Madras Co-operative Land Mortgage Banks Act.*—Full and unconditional guarantee of principal and of interest on debentures issued before 31st July 1934.	*Section* 6 (1) *and* (2).—The total aggregate face value of the debentures in circulation exclusive of those redeemed from time to time to the extent of Rs. 125 lakhs. *Section* 7— RS. 15,15,400 (*a*) 8,93,500 (*b*) ——— 24,08,900 ———	*Section* 6.—Not exceeding 5 per cent per annum. *Section* 7— 5 per cent (*a*). 4 per cent (*b*).	To make the debentures negotiable and popular with the investing public and to enable the Government of India to amend the Indian Trusts Act so as to declare the debentures of the Central Land Mortgage Bank as Trustee securities.	The mortgages and other assets transferred by Primary Land Mortgage Banks to the Central Land Mortgage Bank and vesting in the Trustee (vide section 5 of the Madras Co-operative Land Mortgage Banks Act). Total ..	Debentures guaranteed under section 6 of the Act— RS. 32,76,200 36,8[illegible],300 48,35,300 ——— 1,17,97,800 ——— Debentures guaranteed under section 7 of the Act— RS. 7,39,100 1,25,36,900	 4 3½ 3 4	Nil.	
2 Court of Wards on behalf of the Vizianagram Estate.	Nil.	*Letter of guarantee.*—Whole or portion of the loan remaining unrecovered.	Rs. 10 lakhs	Maximum of 6 per cent.	To raise a loan from Imperial Bank of India to carry on the administration of the Estate.	Whole of the Vizianagram Estate.	RS. 8,99,400	6	Nil.	

1st March 1938.

C. E. JONES,
Financial Secretary.

APPENDIX V.

[*See* paragraph 775.]

SUMMARY OF THE FINANCIAL EFFECT OF SCHEMES INVOLVING LOSS OF REVENUE OR NEW EXPENDITURE FOR WHICH ALLOWANCE HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1938–1939.

A. I. Loss of Revenue.

(For details, see Appendix VI.)

	Ultimate Revenue.		Revenue in 1938–1939.	
	Recurring.	Non-recurring.	Recurring.	Non-recurring.
	RS.	RS.	RS.	RS.
VIII. Provincial Excise	15,90,000	..	7,95,000	..
X. Forest	3,07,300	..	3,07,300	..
Total ..	**18,97,300**	..	**11,02,300**	..

A. II. Additional Revenue.

(For details, see Appendix VI.)

X. FOREST	2,200	..	..	..
XXVI. EDUCATION	..	400	..	400
XXVIII. PUBLIC HEALTH	1,900	2,04,800	1,400	33,300
XXIX. AGRICULTURE	22,600	..	..	..
XXX. VETERINARY	4,000	..	4,000	..
XXXI. CO-OPERATIVE CREDIT ..	..	28,800	..	2,200
XXXII. INDUSTRIES	2,200	..	1,200	..
XXXIX. CIVIL WORKS	..	14,000	..	14,000
XLIV. RECEIPTS IN AID OF SUPERANNUATION.	..	2,200	..	200
Total ..	**32,900**	**2,50,200**	**6,600**	**50,100**
Total—Net additional revenue (+) or loss of revenue (—)	**—18,64,400**	**+ 2,50,200**	**— 10,95,700**	**+ 50,100**

B. I. Expenditure on Revenue Account.

(For details, see Appendix VII-A.)

	Ultimate cost.		Cost in 1938–1939.	
	Recurring.	Non-recurring.	Recurring.	Non-recurring.
	RS.	RS.	RS.	RS.
DEMAND IV—FOREST	2,700	17,900	2,100	6,400
DEMAND VI—MOTOR VEHICLES ACTS ..	..	5,900	..	5,900
DEMAND VII—IRRIGATION	..	1,24,200	..	77,300
DEMAND X—DISTRICT ADMINISTRATION AND MISCELLANEOUS	22,100	..	17,700	..
DEMAND XI—ADMINISTRATION OF JUSTICE	500	25,200	500	20,200
DEMAND XII—JAILS	4,600	2,000	4,200	2,000
DEMAND XIII—POLICE	15,800	13,500	22,800	13,500
DEMAND XV—EDUCATION	55,000	7,03,200	38,100	2,67,800
DEMAND XVI—MEDICAL	82,100	26,800	29,100	21,300
DEMAND XVII—PUBLIC HEALTH ..	7,800	18,65,700	2,900	4,90,500
DEMAND XVIII—AGRICULTURE ..	12,900	8,500	10,700	8,500
DEMAND XIX—VETERINARY	34,100	12,000	25,700	12,100
DEMAND XX—CO-OPERATIVE CREDIT ..	25,300	1,18,800	21,300	32,400
DEMAND XXI—INDUSTRIES	2,16,200	50,300	1,98,300	41,400
DEMAND XXII—FISHERIES	6,500	1,500	3,300	1,400
DEMAND XXIII—MISCELLANEOUS DEPARTMENTS	29,400	1,93,300	23,900	1,93,300
DEMAND XXIV—CIVIL WORKS—BUILDINGS	— 1,000	2,44,300	..	52,000
DEMAND XXV—CIVIL WORKS—ESTABLISHMENT	29,600	..	1,000	..
DEMAND XXVI—CIVIL WORKS—GRANTS-IN-AID	..	2,47,300	..	1,49,700
DEMAND XXX—MISCELLANEOUS ..	700		700	
Total ..	**5,44,300**	**36,60,400**	**4,02,300**	**13,95,700**
Deduct—A. II. Additional Revenue ..	32,900	2,50,200	6,600	50,100
Net Expenditure on Revenue Account on account of schemes of new expenditure.	**5,11,400**	**34,10,200**	**3,95,700**	**13,45,600**
			17,41,300	

SUMMARY OF THE FINANCIAL EFFECT OF SCHEMES INVOLVING LOSS OF REVENUE OR NEW EXPENDITURE FOR WHICH ALLOWANCE HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1938-1939—*cont.*

B. II. Capital Accounts not charged to Revenue.

(For details, see Appendix VII-B.)

(1)	Ultimate cost. Recurring. (2)	Ultimate cost. Non-recurring. (3)	Cost in 1938-1939. Recurring. (4)	Cost in 1938-1939. Non-recurring. (5)
		RS.		RS.
DEMAND XXXI—CAPITAL OUTLAY ON IRRIGATION	..	20,100	..	8,000
DEMAND XXXIII—CAPITAL OUTLAY ON ELECTRIC SCHEMES	..	2,82,13,300	..	36,48,800
DEMAND XXXIV—CAPITAL OUTLAY ON CIVIL WORKS	..	9,76,000	..	1,31,200
Total ..		2,92,09,400	..	37,88,000

B. III. Debt Heads, Loans to Local Bodies, etc.

(For details, see Appendix VII-C.)

DEMAND XXXVII—LOANS AND ADVANCES BEARING INTEREST		44,75,400		34,31,500
Grand Total—B. II and III. ..		**3,36,84,800**	..	**72,19,500**

APPENDIX VI.

[*See* paragraph 775.]

LOSS OF REVENUE OR ADDITIONAL REVENUE ANTICIPATED FROM SCHEMES INVOLVING LOSS OF REVENUE OR NEW EXPENDITURE FOR WHICH ALLOWANCE HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1938-1939.

Item number. (1)	Description of the scheme. (2)	Ultimate Revenue. Recurring. (3)	Ultimate Revenue. Non-recurring. (4)	Revenue in 1938-1939. Recurring. (5)	Revenue in 1938-1939. Non-recurring. (6)
		RS.	RS.	RS.	RS.
	(i) Schemes involving loss of Revenue.				
	VIII. PROVINCIAL EXCISE.				
1	Extension of Prohibition ..	15,90,000	..	7,95,000	..
	X. FOREST.				
2	Reduction in grazing fees ..	3,07,300	..	3,07,300	..
	Total ..	**18,97,300**	..	**11,02,300**	..
	(ii) Schemes involving additional Revenue.				
	X. FOREST.				
3	Construction of a cart road from Nadanur to Mandaparai in Vellore East Forest Division. (No. 3 in Appendix VII.)	2,200	..	..	..
	XXVI. EDUCATION.				
4	Continuance of the training class for Physical Training Instructresses in the Lady Willingdon Training College. (No. 44 in Appendix VII.)	..	400	..	400
	XXVIII. PUBLIC HEALTH.				
5	Contribution from the local bodies towards the employment of Second-class Health Officers in Tiruppur and Vaniyambadi Municipalities and in Sembiam Panchayat Board. (No. 55 in Appendix VII.)	1,900	..	1,400	..
6	Contribution payable by the local bodies towards the extension of the scheme of cyanogas fumigation to new areas in Madura and North Arcot districts and Vaniyambadi Municipality. (No. 57 in Appendix VII.)	..	4,800	..	4,800

LOSS OF REVENUE OR ADDITIONAL REVENUE ANTICIPATED FROM SCHEMES INVOLVING LOSS OF REVENUE OR NEW EXPENDITURE FOR WHICH ALLOWANCE HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1938-1939—*cont.*

Item number.	Description of the scheme.	Ultimate revenue. Recurring.	Ultimate revenue. Non-recurring.	Revenue in 1938-1939. Recurring.	Revenue in 1938-1939. Non-recurring.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
	(ii) Schemes involving additional Revenue—*cont.*				
	XXVIII. PUBLIC HEALTH—*cont.*				
7	Adoption of anti-malarial measures with the aid of a contribution from the Indian Research Fund Association. (No. 58 in Appendix VII.)	..	2,00,000	..	28,500
	XXIX. AGRICULTURE.				
8	Establishment of two Fruit nurseries at Kodur and Taliparamba. (No. 64 in Appendix VII.)	22,600	..	..	..
	XXX. VETERINARY.				
9	Opening three new dispensaries in 1938-1939. (No. 67 in Appendix VII.)	3,000	..	3,000	..
10	Opening a Veterinary Dispensary at Karaikudi in the Ramnad district. (No. 68 in Appendix VII.)	1,000	..	1,000	..
	XXXI. CO-OPERATIVE CREDIT.				
11	Employment of staff for the supervision of Co-operative Loan and Sale Societies. (No. 72 in Appendix VII.)	..	28,800	..	2,200
	XXXII. INDUSTRIES.				
12	Receipts from the sale of toilet creams, brilliantines and other toilet articles to be manufactured at the Kerala Soap Institute, Calicut. (No. 77 in Appendix VII.)	1,000	..	1,000	..
13	Introduction of a pottery *cum* porcelain class in the Government School of Arts and Crafts, Madras. (No. 79 in Appendix VII.)	1,000	..	..	..
14	Receipts on account of fee income due to introduction of two additional courses at the Government Industrial School, Calicut. (No. 80 in Appendix VII.)	200	..	200	..
	XXXIX. CIVIL WORKS.				
15	Recoveries from Municipal Council, Kurnool, for centage charges. [No. 121 (vii) in Appendix VII.]	..	14,000	..	14,000
	XLIV. RECEIPTS IN AID OF SUPERANNUATION.				
16	Employment of staff for the supervision of Co-operative Loan and Sale Societies (No. 72 in Appendix VII.)	..	2,200	..	200
	Total ..	32,900	2,50,200	6,600	50,100

APPENDIX VII.

[*See* paragraph 775.]

SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1938-1939.

A. SCHEMES DEBITABLE TO REVENUE ACCOUNT.

Item number. (1)	Description of the scheme. (2)	Ultimate cost. Recurring. (3) RS.	Ultimate cost. Non-recurring. (4) RS.	Cost in 1938-1939. Recurring. (5) RS.	Cost in 1938-1939. Non-recurring. (6) RS.
	DEMAND IV—FOREST.				
	10. FOREST.				
1	Anti-malarial work at Topslip and Anaipadi, Coimbatore South Division.	1,500	1,300	1,600	1,300
2	Opening a new Chenchu school at Panukumadugu in Kurnool East Division.	600	100	500	100
*3	Construction of cart road from Nadanur to Mandaparai in Vellore East Forest Division.	600	16,500	..	5,000
	Total—Demand IV ..	2,700	17,900	2,100	6,400
	DEMAND VI—MOTOR VEHICLES ACTS.				
	12. CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS.				
4	Purchase of brake efficiency testing meters for supply to the District Superintendents of Police in the mufassal.	..	1,400	..	1,400
5	Erection of notice boards for indicating stopping places for motor buses plying for hire.	..	4,500	..	4,500
	Total—Demand VI ..	..	5,900	..	5,900
	DEMAND VII—IRRIGATION.				
	XVII. IRRIGATION, ETC., WORKS —WORKING EXPENSES.				
6	Improvements to the Narasapur-Prakkilanka road within the limits of the Narasapur District Board and Palacole Municipality —*See* also item 105.	..	28,300	..	8,400
7	Improvements to the Vadavar head at the Lower Coleroon Anicut.	..	24,000	..	9,000
	18. IRRIGATION.				
8	Extension of the Bahuda left flood bank from Edupuram to Kesapuram limits, Ichapur taluk, Vizagapatam district.	..	13,900	..	10,000
9	Construction of an anicut across the Hebbahalla river in the Kollegal taluk, Coimbatore district.	..	12,500	..	12,500
	19. IRRIGATION.				
10	Construction of a regulator across the Cauvery below the Vikramanar head.	..	23,500	..	19,400
11	Construction of a regulator across the Palavar below Uppandam.	..	22,000	..	18,000
	Total—Demand VII ..	..	1,24,200	..	77,300

* Additional revenue anticipated—*See* item 3 in Appendix VI.

SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1938–1939—*cont.*

A. SCHEMES DEBITABLE TO REVENUE ACCOUNT—*cont.*

Item number.	Description of the scheme.	Ultimate cost. Recurring.	Ultimate cost. Non-recurring.	Cost in 1938–1939. Recurring.	Cost in 1938–1939. Non-recurring.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
	DEMAND X—DISTRICT ADMINISTRATION AND MISCELLANEOUS.				
	25. GENERAL ADMINISTRATION.				
12	Restoration of Forest Panchayat Deputy Tahsildars in certain districts.	17,900	..	14,700	..
13	Restoration of Old Sattankulam sub-taluk in Tiruchendur taluk, Tinnevelly district—*See* also item 22	3,200	..	2,300	..
14	Employment of additional village establishment for the Kottur village, Pollachi taluk, Coimbatore district.	1,000	..	700	..
	Total—Demand X ..	**22,100**	..	**17,700**	..
	DEMAND XI—ADMINISTRATION OF JUSTICE.				
	27. ADMINISTRATION OF JUSTICE.				
15	Appointment of an additional Sub-Judge and staff in the Sub-Court, Calicut.	..	8,100	..	5,400
16	Appointment of an additional District Munsif in the District Munsif's Court, Tenali.	..	2,300	..	2,300
17	Appointment of an Additional Sub-Judge in the Sub-Court, Cocanada.	..	6,800	..	5,400
18	Creation of a temporary Sub-Court at Anantapur.	..	7,900	..	7,000
19	Establishment of Juvenile Court and Remand Home in Madura district—*See* also item 23.	500	100	500	100
	Total—Demand XI ..	**500**	**25,200**	**500**	**20,200**
	DEMAND XII—JAILS.				
	28. JAILS AND CONVICT SETTLEMENTS.				
20	Supply of comb and soap to inmates of Borstal schools.	500	100	500	100
21	Introduction of blacksmithy and shoe-making in the Junior Certified School, Bellary, and increase in the rates of free issues of raw materials for instructional purposes in Borstal and Certified schools.	1,400	500	1,400	500
22	Restoration of old Sattankulam sub-taluk in Tiruchendur taluk, Tinnevelly district—*See* also item 13.	200	..	100	..
23	Establishment of Juvenile Court and Remand Home in Madura district—*See* also item 19.	2,500	1,400	2,200	1,400
	Total—Demand XII ..	**4,600**	**2,000**	**4,200**	**2,000**

SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1938–1939—*cont.*

A. Schemes Debitable to Revenue Account—*cont.*

Item number. (1)	Description of the scheme. (2)	Ultimate cost. Recurring. (3)	Ultimate cost. Non-recurring. (4)	Cost in 1938–1939. Recurring. (5)	Cost in 1938–1939. Non-recurring. (6)
	DEMAND XIII—POLICE.	RS.	RS.	RS.	RS.
	29. Police.				
24	Purchase of four motor vans for supply to District Armed Reserves and employment of staff therefor.	1,700	13,300	1,500	13,300
25	Supply of bedding to prisoners kept in the Police lock-ups.	* 4,500	..	13,600	..
26	Employment of additional police staff for traffic control in Vizagapatam and Cocanada towns.	9,600	200	7,700	200
	Total—Demand XIII ..	**15,800**	**13,500**	**22,800**	**13,500**
	DEMAND XV—EDUCATION.				
	37. Education.				
27	Teaching and Stipendiary grants to Colleges and Secondary and Special Schools and grants to boarding houses to be newly admitted to aid.	18,500	..	13,700	..
28	Teaching of Hindustani in Secondary schools.	26,700	..	20,000	..
29	Bifurcation of Malabar district into two educational charges each under one District Educational Officer.	5,600	..	1,500	..
30	Building and equipment grants to District Educational Councils.	..	40,000	..	40,000
31	Subsidies to local bodies for the construction of buildings for elementary schools.	..	16,200	..	10,000
32	Building and equipment grants to aided elementary schools in the Partially Excluded Areas.	..	200	..	200
33	Reconstitution of the Kollegal taluk in the Coimbatore district into a separate Deputy Inspector's Range.	1,100	800	700	800
34	Subsidies and grants towards the acquisition of playgrounds and playing fields for Secondary Schools.	..	28,900	..	12,200
35	Subsidies to local bodies for the equipment of Secondary Schools.	..	20,200	..	20,200
36	Additional subsidy to the East Godavari Agency District Board for the maintenance of the Board High School, Polavaram.	700	..	700	..
37	Grant to the Pachayappa's College, Madras, for the construction of new buildings at Chetput.	..	3,47,000	..	25,000
38	Equipment grants to non-European colleges and secondary and special schools under private management.	..	2,24,100	..	1,33,700

* Annual average of the expenditure of Rs. 13,600 to be incurred once in three years.

SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1938–1939—*cont.*

A. Schemes Debitable to Revenue Account—*cont.*

Item number.	Description of the scheme.	Ultimate cost. Recurring.	Ultimate cost. Non-recurring.	Cost in 1938–1939. Recurring.	Cost in 1938–1939. Non-recurring.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
	DEMAND XV—EDUCATION—*cont.*				
	37. Education—*cont.*				
39	Purchase of additional machinery and equipment for the laboratories and workshop of the Engineering College, Guindy.	..	8,100	..	8,100
40	Provision for the teaching of Malayalam in the Government Muhammadan College, Madras.	400	100	400	..
41	Grant for the opening of a Manual training class in the Methodist Mission Higher Elementary School for Girls, Dharapuram.	200	..	100	..
42	Employment of music mistresses in each of the Government Training School for Women, Ramnad and Erode.	1,000	..	500	..
43	Refresher course for physical training instructresses employed in Government institutions in the mufassal.	..	1,300	..	1,300
* 44	Continuance of the Training class for physical training instructresses in the Lady Willingdon Training College.	..	2,600	..	2,600
45	Grants to the Boy Scout and Girl Guide Movements.	..	13,500	..	13,500
46	Opening a hostel for the Lady Ampthill Government Secondary and Training School for Women, Masulipatam.	800	200	500	200
	Total—Demand XV ..	**55,000**	**7,03,200**	**38,100**	**2,67,800**
	DEMAND XVI—MEDICAL.				
	38. Medical.				
47	Increase in bed strength and employment of additional staff and also the construction of a ward for septic and chronic cases in the Government Royapetta Hospital—*See* also item 101.	8,000	400	..	..
48	Extensions and improvements and employment of additional staff in the Government Victoria Caste and Gosha Hospital, Madras—*See* also item 102.	40,100	5,100	..	..
49	Subsidies for new rural dispensaries and for midwives to be employed in the existing subsidized dispensaries.	19,000	..	15,900	..
50	Increase in bed strength and employment of additional temporary nursing orderlies and totis in the Headquarters Hospital, Calicut.	14,300	6,300	12,800	6,300

* Additional revenue anticipated—*See* item 4 in Appendix VI.

SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1938–1939—*cont.*

A. SCHEMES DEBITABLE TO REVENUE ACCOUNT—*cont.*

Item number. (1)	Description of the scheme. (2)	Ultimate cost. Recurring. (3)	Ultimate cost. Non-recurring. (4)	Cost in 1938–1939. Recurring. (5)	Cost in 1938–1939. Non-recurring. (6)
		RS.	RS.	RS.	RS.
	DEMAND XVI—MEDICAL—*cont.*				
	38. MEDICAL—*cont.*				
51	Purchase of a Frigidaire developing outfit for the X-Ray plant in the Headquarters Hospital, Cocanada.	— 300	1,400	..	1,400
52	Grant for initial equipment in the Tuberculosis Sanatorium, Perundurai, Coimbatore district.	..	12,300	..	12,300
53	Opening cancer treatment centres in five district headquarters hospitals.	1,000	1,300	400	1,300
	Total—Demand XVI ..	82,100	26,800	29,100	21,300
	DEMAND XVII—PUBLIC HEALTH.				
	39. PUBLIC HEALTH.				
54	Maintenance of the subsoil and open drainage at Chintapalli, Gudem taluk, Vizagapatam Agency.	300	..	300	..
* 55	Appointment of Second-class Health Officers in Tiruppur and Vaniyambadi Municipalities and in Sembiem Panchayat Board.	7,500	..	2,600	..
56	Grant to the Hospet Municipal Council for anti-malarial operations.	..	500	..	500
† 57	Extension of the scheme of Cyanogas fumigation to new areas in Madura and North Arcot districts and Vaniyambadi Municipality.	..	9,700	..	9,700
‡ 58	Adoption of Anti-Malarial measures with the aid of a contribution from the Indian Research Fund Association.	..	4,00,000	..	57,000
59	Grants for the improvement of water-supply in rural areas.	..	5,00,000	..	5,00,000
	Deduct—Transfer from Rural Water-supply Improvement Fund.	..	— 5,00,000	..	— 5,00,000
60(i)	Coimbatore Municipal Council—Water-supply improvement scheme—Improvement of the quality of water from Siruvani source.	..	1,13,400	..	81,500 (*a*) — 27,100
(ii)	Gudiyattam Municipal Council— § Water-supply improvements.	..	49,000	..	47,500 (*a*) — 15,800
(iii)	Calicut Municipal Council—Water- § supply scheme.	..	6,98,500	..	2,00,000 (*a*) — 66,700

* Additional revenue anticipated—*See* item 5 in Appendix VI.
† Do. " 6 "
‡ Do. " 7 "
§ Involves also loans—*See* items 121 (i) and (ii).

(*a*) Probable savings.

SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1938–1939—*cont.*

A. SCHEMES DEBITABLE TO REVENUE ACCOUNT—*cont.*

Item number.	Description of the scheme.	Ultimate cost. Recurring.	Ultimate cost. Non-recurring.	Cost in 1938–1939. Recurring.	Cost in 1938–1939. Non-recurring.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
	DEMAND XVII—PUBLIC HEALTH—*cont.*				
	39. PUBLIC HEALTH—*cont.*				
60 (iv)	Ellore Municipal Council—Water-works—Construction of an additional filter-bed.	..	20,000	..	20,000 (*a*) — 6,700
(v)	Cocanada Municipal Council— † Water-supply improvements (Part I).	..	2,50,000	..	85,000 (*a*) — 28,300
(vi)	Hindupur Municipal Council— † Water-supply scheme.	..	1,04,300	..	50,000 (*a*) — 16,700
(vii)	Coimbatore District Board—				
	(*a*) Karamadai water-supply scheme.	..	11,600	..	11,600 (*a*) — 3,900
	(*b*) Perur water-supply scheme ..	..	5,500	..	5,500 (*a*) — 1,800
	(*c*) Mettupalaiyam water-supply scheme.	..	4,900	..	4,900 (*a*) — 1,600
(viii)	Valparai Panchayat Board—Water-supply scheme.	..	11,000	..	11,000 (*a*) — 3,700
(ix)	Mettupalaiyam Panchayat Board—Water-supply scheme.	..	86,900	..	48,500 (*a*) — 16,200
(x)	North Ramnad District Board—Tiruppattur water-supply scheme.	..	14,400	..	6,500 (*a*) — 2,200
(xi)	Chittoor Municipal Council—Partial † drainage scheme.	..	50,000	..	27,000 (*a*) — 9,000
(xii)	Tirupati drainage scheme—Fourth instalment.	..	36,000	..	36,000 (*a*) — 12,000
	Total—Demand XVII ..	7,800	18,65,700	2,900	4,90,500
	DEMAND XVIII—AGRICULTURE.				
	40. AGRICULTURE.				
61	Assistance to Sugalis in the maintenance of cattle in the Kurnool district.	600	300	500	300
62	Proposals for the improvement of bee-keeping industry.	1,600	200	1,300	200
63	Employment of additional upper subordinates for works on fruit culture in Guntur and Anakapalle stations.	3,100	300	2,400	300
64 *	Establishment of two Fruit Nurseries at Kodur and Taliparamba in Cuddapah and Malabar districts.	6,700	7,700	5,700	7,700
65	Appointment of an assistant to the Agricultural Research Engineer.	900	..	800	..
	Total—Demand XVIII ..	12,900	8,500	10,700	8,500

* Additional revenue anticipated—*See* item 8 in Appendix VI.
† Involves also loans—*See* items 121 (iii), and (iv) and (vi).

(*a*) Probable savings.

SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1938–1939—*cont.*

A. Schemes Debitable to Revenue Account—*cont.*

Item number. (1)	Description of the scheme. (2)	Ultimate cost. Recurring. (3)	Ultimate cost. Non-recurring. (4)	Cost in 1938–1939. Recurring. (5)	Cost in 1938–1939. Non-recurring. (6)
		RS.	RS.	RS.	RS.
	DEMAND XIX—VETERINARY.				
	41. Veterinary.				
66	Appointment of twelve Touring Veterinary Assistant Surgeons.	20,600	3,900	15,500	3,900
* 67	Opening three new Veterinary dispensaries.	6,600	2,800	4,600	2,900
† 68	Opening a Veterinary dispensary at Karaikudi in the Ramnad district.	2,200	900	1,800	900
69	Supply of one more motor van for propaganda in the Veterinary department.	3,300	4,400	2,800	4,400
70	Appointment of a Veterinary Assistant Surgeon and a peon for the motor exhibition van.	1,400	..	1,000	..
	Total—Demand XIX ..	34,100	12,000	25,700	12,100
	DEMAND XX—CO-OPERATIVE CREDIT.				
	42. Co-operative Credit.				
71	Expenditure on establishments for Agricultural Credit institutions.	24,000	..	20,000	..
‡ 72	Employment of staff for the supervision of Co-operative Loan and Sale Societies.	..	1,18,800	..	32,400
73	Employment of a Junior Inspector of Co-operative Societies for work connected with Coimbatore Milk Supply Union.	300	..	300	..
74	Subsidies to members of Depressed classes in Co-operative Societies for reimbursing the cost on account of registration fees and for encumbrance certificate.	1,000	..	1,000	..
	Total—Demand XX ..	25,300	1,18,800	21,300	32,400
	DEMAND XXI—INDUSTRIES.				
	43. Industries—Industries.				
75	Grant for the development of hand-spinning and khadi manufacture.	2,00,000	..	1,85,300	..
76	Grants-in-aid to Industrial Schools	5,000	29,000	5,000	29,000 (a) —3,900
§ 77	Manufacture on a small scale of toilet creams, brilliantines and other toilet articles at the Kerala Soap Institute, Calicut.	2,300	3,600	2,300	3,600
78	Conduct of experimental research at the Leather Trades Institute, Madras.	..	2,000	..	2,000

* Additional revenue anticipated—See item 9 in Appendix VI.
† Do. ,, 10 ,,
‡ Do. See items 11 and 16 in Appendix VI.
§ Do. See item 12 in Appendix VI.
(a) Probable savings.

SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1938-1939—*cont.*

A. Schemes Debitable to Revenue Account—*cont.*

Item number. (1)	Description of the scheme. (2)	Ultimate cost. Recurring. (3) RS.	Ultimate cost. Non-recurring. (4) RS.	Cost in 1938-1939. Recurring. (5) RS.	Cost in 1938-1939. Non-recurring. (6) RS.
	DEMAND XXI—INDUSTRIES—*cont.*				
	43. Industries—Industries—*cont.*				
* 79	Introduction of a pottery *cum* porcelain class in the Government School of Arts and Crafts, Madras.	2,300	7,800	1,100	2,800
† 80	Introduction of additional courses at the Government Industrial School, Calicut, and purchase of equipment and other improvements to Government Industrial School, Bellary, and Trade School, Mangalore.	3,300	7,900	2,700	7,900
81	Contribution to Sports Fund in the Government School of Technology, Madras.	300	..	300	..
82	Improvement of existing and institution of new statistics.	3,000	..	1,600	..
	Total—Demand XXI ..	**2,16,200**	**50,300**	**1,98,300**	**41,400**
	DEMAND XXII—FISHERIES.				
	43. Industries—Fisheries.				
83	Opening a Fisheries school at Pudu-ponnani in Malabar district.	1,300	300	700	300
84	Opening a Fisheries school at Kesarkodi in South Kanara district.	1,100	300	500	300
85	Opening a Fisheries school at Hejmadikodi in South Kanara district.	1,300	300	700	200
86	Taking over Fisheries Elementary Schools at Bekal and Adakathabail from South Kanara District Board.	2,800	600	1,400	600
	Total—Demand XXII ..	**6,500**	**1,500**	**3,300**	**1,400**
	DEMAND XXIII—MISCELLANEOUS DEPARTMENTS.				
	47. Miscellaneous Departments.				
87	Extension of activities to Depressed classes in the Labour department.	13,500	1,88,300	8,800	1,88,300
88	Boarding grant to the Harijan Hostel maintained by the East Godavari Harijan Seva Sangham.	1,000	..	1,000	..
89	Grant to meet the deficit incurred in 1935-1936 in Nandanar Higher Elementary School, Chidambaram.	..	500	..	500
90	Boarding grant to the Ashramam attached to the Gokulam Cottage Industrial School, Triplicane.	500	..	500	..
91	Boarding grant to the hostel attached to the Hindu Religious School, Walajabad.	1,500	..	1,500	..
92	Increased boarding grant to the Depressed class pupils in the Servants of India Society's hostel at Mayanur.	600	..	600	..

* Additional revenue anticipated—See item 13 in Appendix VI.
† Do. „ 14 „

SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1938–1939—*cont.*

A. Schemes Debitable to Revenue Account—*cont.*

Item number. (1)	Description of the scheme. (2)	Ultimate cost. Recurring. (3) RS.	Ultimate cost. Non-recurring. (4) RS.	Cost in 1938–1939. Recurring. (5) RS.	Cost in 1938–1939. Non-recurring. (6) RS.
	DEMAND XXIII—MISCELLANEOUS DEPARTMENTS—*cont.*				
	47. Miscellaneous Departments—*cont.*				
93	Increase of boarding grant to Depressed Classes Mission, Mangalore.	1,300	..	1,300	..
94	Grant to the Servants of India Agricultural and Industrial School and the Higher Elementary School, Mayanur.	1,300	..	1,300	..
95	Boarding grant to Sri Mahipathi Surya Rao Adi-Andhra Students' Home, Razole, East Godavari district.	300	..	300	..
96	Boarding grant to the Hostel attached to the Harijan School, Kodambakkam.	1,300	..	1,300	..
97	Remuneration to Chief Superintendents of the S.S.L.C. Examination.	4,800	..	4,800	..
98	Additional grant for the Boarding Homes at Attur, Salem district.	2,800	..	2,100	..
99	Construction of a road dam over the Paravanar stream in the Aziznagar Settlement.	..	1,000	..	1,000
100	Employment of an Instructor in jaggery-making and bee-keeping in Kallarnad in three Kallar villages, construction of wells and scout equipment for Kallar boys.	500	3,500	400	3,500
	Total—Demand XXIII ..	**29,400**	**1,93,300**	**23,900**	**1,93,300**
	DEMAND XXIV—CIVIL WORKS—WORKS.				
	50. Civil Works—Buildings—Medical.				
101	Increase in bed strength and employment of additional staff and also the construction of a ward for septic and chronic cases in the Government Royapetta Hospital—See also item 47.	..	18,500	..	12,000 (*a*) — 1,200
102	Extensions and improvements and employment of additional staff in the Government Victoria Caste and Gosha Hospital, Madras—See also item 48.	..	2,00,000	..	20,000 (*a*) — 2,000
	Total—Medical ..	..	**2,18,500**	..	**28,800**
	50. Civil Works—Buildings—Police.				
103	Water-supply to the Armed Reserve and the Presidency General Reserve Lines at St. Thomas' Mount, Chingleput district.	— 1,000	25,800	..	25,800 (*a*) — 2,600
	Total—Police ..	**— 1,000**	**25,800**	..	**23,200**
	Total—Demand XXIV ..	**— 1,000**	**2,44,300**	..	**52,000**

(*a*) Probable savings.

SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1938–1939—*cont.*

A. Schemes Debitable to Revenue Account—*cont.*

Item number.	Description of the scheme.	Ultimate cost. Recurring.	Ultimate cost. Non-recurring.	Cost in 1938–1939. Recurring.	Cost in 1938–1939. Non-recurring.
(1)	(2)	(3)	(4)	(5)	(6)
		RS.	RS.	RS.	RS.
	DEMAND XXV—CIVIL WORKS —ESTABLISHMENT.				
	50. Civil Works—Establishments.				
104	Fixation of the starting pay of temporary supervisors on confirmation.	29,600	..	1,000	..
	Total—Demand XXV ..	**29,600**	..	**1,000**	..
	DEMAND XXVI—CIVIL WORKS—GRANTS-IN-AID.				
105	Improvements to the Narasapur-Prakkilanka road within the limits of the Narasapur District Board and Palacole Municipality—see also item 6.	..	1,02,700	..	30,600 (*a*) — 3,100
106	Non-recurring grants to local bodies for roads and bridges.	..	29,600	..	29,600 (*a*) — 7,400
107	Grants to local boards for the improvement of village communications.	..	1,15,000	..	1,15,000 (*a*) — 15,000
	Total—Demand XXVI ..	..	**2,47,300**	..	**1,49,700**
	DEMAND XXX—MISCELLANEOUS.				
	57. Miscellaneous.				
108	Conversion of the extra departmental branch post office at Sayalgudi in the Ramnad district into a combined Post and Telegraph office.	700	..	700	..
	Total—Demand XXX ..	**700**	..	**700**	..
	Grand Total—A. Schemes debitable to Revenue Account.	**5,44,300**	**36,60,400**	**4,02,300**	**13,95,700**

B. Schemes debitable to Capital Accounts not charged to Revenue.

Item number.	Description of the scheme.	Ultimate cost. Recurring.	Ultimate cost. Non-recurring.	Cost in 1938–1939. Recurring.	Cost in 1938–1939. Non-recurring.
	DEMAND XXXI—CAPITAL OUTLAY ON IRRIGATION.				
	68. Construction of Irrigation, Navigation, Embankment and Drainage Works.				
109	Extending the wharf at Bezwada from the girder bridge at mile 0/2 of the Kistna Eastern delta main canal down to railway girder bridge.	..	20,100	..	8,000
	Total—Demand XXXI ..	..	**20,100**	..	**8,000**
	DEMAND XXXIII—CAPITAL OUTLAY ON ELECTRIC SCHEMES.				
	79. Capital Outlay on Electric Schemes.				
110	Extension of supply of Pykara power to Periyakulam, Theni and Bodinayakkanur.	..	3,00,000	..	92,000 (*a*) — 9,200
111	Extension of Pykara hydro-electric power to Gobichettipalaiyam and five other villages.	..	3,05,200	..	2,30,000 (*a*) — 23,000

(*a*) Probable savings.

SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1938–1939—*cont.*

B. SCHEMES DEBITABLE TO CAPITAL ACCOUNTS NOT CHARGED TO REVENUE—*cont.*

Item number. (1)	Description of the scheme. (2)	Ultimate cost. Recurring. (3)	Ultimate cost. Non-recurring. (4)	Cost in 1938–1939. Recurring. (5)	Cost in 1938–1939. Non-recurring. (6)
			RS.		RS.
	DEMAND XXXIII—CAPITAL OUTLAY ON ELECTRIC SCHEMES—*cont.*				
	79. CAPITAL OUTLAY ON ELECTRIC SCHEMES—*cont.*				
112	Extension of the supply of Pykara power to Ramnad district.	..	5,29,000	..	4,88,000 (*a*) — 48,800
113	Construction of a thermal electric power station at Cocanada and transmission lines to Samalkot and Ramachandrapuram.	..	4,45,000	..	3,60,000 (*a*) — 36,000
114	Construction of the Papanasam Hydro-Thermal Electric Scheme.	..	2,58,17,000	..	22,22,200 (*a*) — 2,22,200
115	Construction of a thermal electric power station at Palacole.	..	3,22,100	..	2,32,000 (*a*) — 23,200
116	Distribution of Vizagapatam thermal electric power within the municipal limits of Vizianagram.	..	2,15,000	..	1,60,000 (*a*) — 16,000
117	Extension of Mettur Power to Pakala and Tirupati.	..	2,80,000	..	2,70,000 (*a*) — 27,000
	Total—Demand XXXIII ..	..	**2,82,13,300**	..	**36,48,800**
	DEMAND XXXIV—CAPITAL OUTLAY ON CIVIL WORKS.				
	81. CIVIL WORKS NOT CHARGED TO REVENUE—ORIGINAL WORKS—BUILDINGS—POLICE.				
118	Construction of quarters for Police Officers and staff.	..	9,76,000	..	1,45,800 (*a*) — 14,600
	Total—Demand XXXIV ..	..	**9,76,000**	..	**1,31,200**
	Total—B. Schemes debitable to Capital Accounts not charged to Revenue.	..	**2,92,09,400**	..	**37,88,000**

C. SCHEMES DEBITABLE TO DEBT HEADS, LOANS TO LOCAL BODIES, ETC.

Item number. (1)	Description of the scheme. (2)	Ultimate cost. Recurring. (3)	Ultimate cost. Non-recurring. (4)	Cost in 1938–1939. Recurring. (5)	Cost in 1938–1939. Non-recurring. (6)
	DEMAND XXXVII—LOANS AND ADVANCES BEARING INTEREST.				
	LOANS TO THE CORPORATION OF MADRAS.				
119	(i) Construction of elementary school buildings.	..	2,00,000	..	2,00,000
	(ii) Storm water drainage	..	1,00,000	..	1,00,000
	(iii) Construction of flush-out latrines.	..	50,000	..	50,000
	(iv) Improvement of slums ..	..	5,53,000	..	5,53,000
	(v) Mambalam Town-Planning Scheme.	..	1,00,000	..	1,00,000
	(vi) Electric lighting scheme ..	..	5,70,000	..	5,70,000
	(vii) Communications	..	5,17,000	..	5,17,000
	LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.				
120	(i) Narasapur District Board ..	..	1,23,600	..	35,000 (*a*) — 3,500
	(ii) Palkonda Panchayat Board ..	..	4,000	..	4,000 (*a*) — 400

(*a*) Probable savings.

SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1938-1939—*cont.*

C. SCHEMES DEBITABLE TO DEBT HEADS, LOANS TO LOCAL BODIES, ETC.—*cont.*

Item number.	Description of the scheme.	Ultimate cost. Recurring.	Ultimate cost. Non-recurring.	Cost in 1938-1939. Recurring.	Cost in 1938-1939. Non-recurring.
(1)	(2)	(3)	(4)	(5)	(6)
			RS.		RS.
	DEMAND XXXVII—LOANS AND ADVANCES BEARING INTEREST—*cont.*				
	LOANS TO MUFASSAL MUNICIPALITIES FOR WATER-SUPPLY AND DRAINAGE SCHEMES.				
121	(i) Gudiyattam Municipal Council † (water-supply improvements).	..	28,000	..	28,000 (a) — 7,000
	(ii) Calicut Municipal Council † (water-supply scheme).	..	3,47,000	..	50,000 (a) — 12,500
	(iii) Cocanada Municipal Council † (water-supply improvements, Part I).	..	2,00,000	..	85,000 (a) — 21,200
	(iv) Hindupur Municipal Council † (water-supply scheme).	..	55,000	..	25,000 (a) — 6,300
	(v) Srirangam Municipal Council (acquisition of lands for conservancy lanes).	..	25,000	..	25,000 (a) — 6,300
	(vi) Chittoor Municipal Council— † Partial Drainage Scheme.	..	50,000	..	21,400 (a) — 5,300
	* (vii) Kurnool Municipal Council (loan towards repayment of centage charges).	..	14,000	..	14,000 (a) — 3,500
	LOANS TO MUNICIPALITIES FOR PURPOSES OTHER THAN WATER-SUPPLY AND DRAINAGE.				
122	(i) Loan to the Gudiyattam Municipal Council for the construction of the Municipal High School building.	..	24,800	..	24,800
	(ii) Loans to Mufassal Municipal Councils for capital expenditure on new schemes for public health purposes other than water-supply and drainage.	..	27,500	..	27,500
	(iii) Remunerative extensions to electric supply undertakings of certain municipal councils.	..	7,00,000	..	7,00,000 (a) — 70,000
	(iv) Hospet Municipal Council—Repayment of the loan taken from the Kurnool District Board for electric lighting scheme.	..	1,00,000	..	1,00,000 (a) — 10,000
	(v) Trichinopoly Municipal Council—Reconstruction of Fort market.	..	3,34,500	..	34,500 (a) — 3,500
	(vi) Karur Municipal Council—Purchase of water lorry.	..	4,000	..	4,000 (a) — 400

(a) Probable savings.

* Additional revenue anticipated—see item 15 in Appendix VI.

† Involves also grants—see items 60 (ii), (iii), (v), (vi) and (xi).

SCHEMES OF NEW EXPENDITURE FOR WHICH PROVISION HAS BEEN MADE IN THE BUDGET ESTIMATES FOR 1938–1939—*cont.*

C. SCHEMES DEBITABLE TO DEBT HEADS, LOANS TO LOCAL BODIES, ETC.—*cont.*

Item number. (1)	Description of the scheme. (2)	Ultimate cost. Recurring. (3)	Ultimate cost. Non-recurring. (4)	Cost in 1938–1939. Recurring. (5)	Cost in 1938–1939. Non-recurring. (6)
			RS.		RS.
	DEMAND XXXVII—LOANS AND ADVANCES BEARING INTEREST—*cont.*				
	LOANS TO MUNICIPALITIES FOR PURPOSES OTHER THAN WATER-SUPPLY AND DRAINAGE—*cont.*				
(vii)	Madura Municipal Council—Acquisition of lands for markets, playground, park and workshop.	.	1,00,000	..	1,00,000 (*a*) — 10,000
(viii)	Salem Municipal Council—Construction of a travellers' bungalow.	..	7,000	..	7,000 (*a*) — 700
(ix)	Salem Municipal Council—Surface improvements to roads and acquisition of lands for road purposes.	..	1,43,200	..	1,43,200 (*a*) — 14,300
(x)	Cuddalore Municipal Council—Surface improvements to roads.	..	26,300	..	26,300 (*a*) — 2,600
(xi)	Tuticorin Municipal Council—Surface improvements to roads.	..	64,000	..	64,000 (*a*) — 6,400
(xii)	Chicacole Municipal Council—Surface improvements to roads and for new roads.	..	7,500	..	7,500 (*a*) — 800
	Total—C. Schemes debitab'e to Debt Heads, Loans to Local Bodies, etc.—Demand XXXVII.	..	**44,75,400**	..	**34,31,500**
	Grand total Schemes debitable to Capital and Debt Heads.	..	**3,36,84,800**	..	**72,19,500**

(*a*) Probable savings.

C. E. JONES,
Financial Secretary.

1st March 1938.

INDEX TO THE BUDGET MEMORANDUM FOR 1938–1939.

PAGE

R—*cont.*

S

S—*cont.*

[*Final Edition.*]

ANNUAL FINANCIAL STATEMENT

OF THE

GOVERNMENT OF BURMA

FOR THE YEAR 1938-39.

OFFICE OF THE SUPDT., GOVT. PRINTING AND STATIONERY, BURMA, APRIL 1938.

[Price,—Rs. 5=7s. 6d.]

ANNUAL FINANCIAL STATEMENT OF THE GOVERNMENT OF BURMA, 1938-39.

BOOK 1.

TABLE OF CONTENTS.

ABSTRACT

1938-39.

Revenue.	Rs.	Expenditure.	Rs.
REVENUE RECEIPTS ...	15,80,83,000	*EXPENDITURE DEBITABLE TO REVENUE* .	15,42,29,000
		REVENUE SURPLUS ...	38,54,000
	15,80,83,000		15,80,83,000

STATEMENT A.

Statement of Revenue Receipts.

Accounts.	Estimates, 1937-38.	Heads of Account.		Estimates, 1938-39.
Rs.	Rs.			Rs.
		(a) REVENUE RECEIPTS.		
	3,59,98,000	I.—CUSTOMS		3,70,17,000
	1,05,95,000	II.—EXCISE DUTIES		1,33,02,000
	1,49,16,000	III.—TAXES ON INCOME		1,60,61,000
	44,63,000	SALT		...
	...	IV.—STATE LOTTERY		10,00,000
		V.—LAND REVENUE—		
		LAND REVENUE PROPER ...	3,71,50,500	...
		CAPITATION TAX ...	39,14,000	..
		THATHAMEDA TAX ...	26,00,000	...
		FISHERIES ...	26,30,000	...
		PETROLEUM ROYALTIES ...	37,00,000	...
		MINING ROYALTIES ...	10,50,000	...
		ALL OTHER RECEIPTS *Less* REFUNDS ...	*- 1,20,500*	...
	5,09,79,000			5,09,24,000
	87,77,000	VI.—EXCISE		90,04,000
	37,97,000	VII.—STAMPS		36,49,000
	1,37,06,000	VIII.—FOREST		1,50,00,000
	3,33,000	IX.—REGISTRATION		3,25,000
	7,83,000	X.—OTHER TAXES AND DUTIES		9,18,000
	31,23,000	XIII.—IRRIGATION, ETC., WORKS WITH CAPITAL ACCOUNTS		8,49,000
	1,49,000	XIV.—IRRIGATION, ETC., WORKS (NO CAPITAL ACCOUNTS)		34,000
	1,57,110	XV.—POSTS AND TELEGRAPHS (NET, *i.e.* LESS WORKING EXPENSES).		*- 3,44,000*
	3,23,000	XVI.—INTEREST		2,24,000
	8,37,000	XVII.—ADMINISTRATION OF JUSTICE		8,27,000
	9,36,000	XVIII.—JAILS AND CONVICT SETTLEMENTS		10,94,000
	8,00,000	XIX.—POLICE		8,48,000
	2,16,000	XX.—PORTS AND PILOTAGE		2,17,000
	...	XXI.—LIGHTHOUSES AND LIGHTSHIPS		...
	5,05,000	XXII.—EDUCATION		4,82,000
	5,92,000	XXIII.—MEDICAL		5,99,000
	2,22,000	XXIV.—PUBLIC HEALTH		1,77,000
	1,38,000	XXV.—AGRICULTURE		1,29,000
	17,000	XXVI.—VETERINARY		12,000
	17,000	XXVII.—CO-OPERATIVE CREDIT		2,000
	9,000	XXVIII.—INDUSTRIES		14,000
	38,000	XXIX.—AVIATION		62,000
	1,84,000	XXX.—MISCELLANEOUS DEPARTMENTS		2,00,000
	...	XXXI.—CURRENCY		40,000
	...	XXXII.—MINT		...
	11,78,000	XXXIII.—CIVIL WORKS		10,79,000
	88,000	XXXIV.—RECEIPTS IN AID OF SUPERANNUATION ...		71,000
	1,30,000	XXXV.—STATIONERY AND PRINTING		1,36,000
	3,12,000	XXXVI.—MISCELLANEOUS		2,87,000
	7,28,000	XXXVII.—DEFENCE RECEIPTS—EFFECTIVE ...		6,66,000
	...	XXXVIII.—DEFENCE RECEIPTS—NON-EFFECTIVE ...		2,000
	3,97,000	XXXIX.—FRONTIER FORCE		3,95,000
	20,02,000	XL.—MISCELLANEOUS ADJUSTMENTS BETWEEN BURMA AND THE FEDERATED SHAN STATES.		23,05,000
	9,000	XLI.—EXTRAORDINARY RECEIPTS		4,76,000
	15,74,54,110		Total ...	15,80,83,000

STATEMENT B.

Statement of Expenditure debitable to Revenue.

Accounts.	Allotments, 1937-38.	Major Heads of Account.	Estimates, 1938-39. Carry on.	New.	Total.
		(a) EXPENDITURE DEBITABLE TO REVENUE.	Rs.	Rs.	Rs.
	10,73,990	1. CUSTOMS	11,55,000	...	[illegible]
	64,900	2. EXCISE DUTIES ...	2,16,760	7,240	[illegible]
	10,52,990	3. TAXES ON INCOME ...	10,64,000	...	[illegible]
	1,93,000	SALT	...	..	
	...	4. STATE LOTTERY ...	...	2,00,000	[illegible]
	56,01,780	5. LAND REVENUE ...	55,45,000	...	[illegible]
	18,70,000	6. EXCISE	19,71,000	...	[illegible]
	98,000	7. STAMPS	89,000	...	[illegible]
	59,25,790	8. FOREST ...	60,68,000	...	[illegible]
	1,07,000	8A. FOREST CAPITAL OUTLAY	46,110	72,890	[illegible]
	1,33,000	9. REGISTRATION	1,37,000	...	[illegible]
	1,28,990	10. OTHER TAXES AND DUTIES	1,27,000	...	[illegible]
	1,03,900	11. MISCELLANEOUS RAILWAY EXPENDITURE.	16,34,000	...	[illegible]
	23,79,000	INT. ON WKS. WITH CAP. ACCTS	...	...	
	...	12. REV. EXPDRE. ON WKS. FOR WHICH CAP. ACCTS ARE KEPT.	27.56,000	81,000	[illegible]
	5,34,000	13. OTHER REV. EXPENDITURE	3,39,000	75,000	[illegible]
	...	14. CONSTN. OF IRRGN., NAVGN., ETC., WORKS	3,05,000	...	[illegible]
	4,76,000	15. POSTS AND TELEGRAPHS INTEREST ON DEBT.	...	...	
	78,000	16. CAPITAL OUTLAY ON POSTS AND TELEGRAPHS.	*-2,06,000*	...	[illegible]
	(*b*) 45,83,000 (*c*) 28,78,000	17. INTEREST ON DEBT AND OTHER OBLIGATIONS.	69,55,000	...	[illegible]
	1,05,83,000	18. APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.	... 99,35,000	... ...	[illegible]
	1,11,94.989	20. GENERAL ADMINISTRATION	1,19,73,500	82,500	[illegible]
	13,82,000	21. AUDIT	13,64,000	...	[illegible]
	55,47,000	22. ADMINISTRATION OF JUSTICE	55,36,000	...	[illegible]
	32,06,000	23. JAILS AND CONVICT SETTLEMENTS.	34,10,000	...	[illegible]
	1,52,56,989	24. POLICE	1,54,39,000	2,000	[illegible]
	4,89,000	25. PORTS AND PILOTAGE ...	4,47,000	...	[illegible]
	2,10,000	27. ECCLESIASTICAL ...	1,78,000	35,000	[illegible]
	2,33,000	28. EXTERNAL AFFAIRS ...	67,000	...	[illegible]
	7,81,700	29. SCIENTIFIC DEPARTMENTS	8,95,000	...	[illegible]
	84,57.989	30. EDUCATION	92,33,030	7,46,970	[illegible]
	43,67,000	31. MEDICAL	45,19,350	2,14,650	[illegible]
	11,94,000	32. PUBLIC HEALTH ...	13,02,290	11,710	[illegible]
	10,19,000	33. AGRICULTURE	10,71,480	3,520	[illegible]
	5,47,000	34. VETERINARY	5,60,830	2,170	[illegible]
	3,91,990	35. CO-OPERATIVE CREDIT ...	5,27,300	35,700	[illegible]
	2,19,000	36. INDUSTRIES	1,68,000	50,000	[illegible]
	4,93,000	37. AVIATION	4,89,000	...	[illegible]
	1,47,000	37A. CAPITAL OUTLAY ON CIVIL AVIATION.	1,02,000	...	[illegible]
	2,78,000	38. MISCELLANEOUS DEPARTMENTS	3,17,000	...	[illegible]
	1,23,82,000	41. CIVIL WORKS	1,20,75,488	11,46,512	[illegible]
	20,000	42. FAMINE RELIEF ...	20,000	...	[illegible]
	83,40,000	43. SUPRN. ALLWNCS. & PENSIONS	1,45,51,000	...	[illegible]
	...	43A. COMMUTATION ...	6,07,000	...	[illegible]
	10,64,000	44. STATIONERY AND PRINTING	11,65,000	...	[illegible]
	12,26,200	45. MISCELLANEOUS ...	6,32,340	6,660	[illegible]
	11.63,11,197	Total, carried over ...	12,47,87,478	27,73,522	[illegible]

(*b*) 17 Interest on Ordinary Debt. (*c*) 18 Interest on other Obligation.

Accounts.	Allotments, 1937-38.	Major Heads of Account.	Estimates, 1938-39.		
			Carry on.	New.	Total.
Rs.	Rs.		Rs.	Rs.	Rs.
	11,63,11,197	Brought forward ...	12,47,87,478	27,73,522	12,75,61,000
		(a) *EXPENDITURE DEBITABLE TO REVENUE*—concld.			
	1,28,69,000	46. DEFENCE SERVICES—EFFECTIVE.	1,24,22,970	19,76,030	1,43,99,000
	4,61,000	47 DEFENCE SERVICES—NON-EFFECTIVE.	4,61,000	...	4,61,000
	53,96,000	48. FRONTIER FORCE ...	58,83,100	1,92,900	60,76,000
	45,08,000	49. MISCELLANEOUS ADJUSTMENTS BETWEEN BURMA AND FEDERATED SHAN STATES.	57,32,000	...	57,32,000
	1,000	50. EXTRAORDINARY CHARGES ...	...	...	...
	13,95,46,197	**Total** (a) ...	14,92,86,548	49,42,452	15,42,29,000
		(b) *CAPITAL EXPENDITURE NOT DEBITABLE TO REVENUE.*			
	3,47,000	52. CONSTN. OF IRRGN., ETC., WKS.	...	...	...
	2,92,000	53. CAPITAL OUTLAY ON POSTS AND TELEGRAPHS.	...	...	...
	20,82,000	58. PAYMENTS OF COMMUTED VALUE OF PENSIONS.	...	...	...
	−1,81,000	59. PAYMENTS TO RETRENCHED PERSONNEL.	...	...	...
	25,40,000	**Total** (b) ...	...	...	...
	14,20,86,197	**Total** (a) & (b) ...	14,92,86,548	49,42,452	15,42,29,000

STATEMENT C.

RECEIPTS.

STATE

Details by Major Heads of interest free Advances and interest

Accounts	Estimates, 1937-38.	Particulars.	Estimates, 1938-39.
Rs.	Rs.		Rs.
	...	Amount transferred from Ways and Means Budget in Book 3.	40,34,00
	...	Total ...	[illegible]

MENT C.

bearing Advances included in the Demands for Grants.

DISBURSEMENTS.

Accounts.	Allotments, 1937-38.	Heads of Account.	Page.	Estimates 1938-39.
Rs.	Rs.			Rs.
		(a) Interest Free Advances.		
	15,19,000	ADVANCES REPAYABLE	...	17,92,000
		(b) Loans and Advances bearing Interest.		
	6,61,000	LOANS TO MUNICIPALITIES, PORT TRUSTS, ETC.	...	11,64,000
	5,64,000	LOANS TO GOVERNMENT SERVANTS ...	...	6,01,000
	12,25,000	**Total, Loans and Advances bearing interest.**	...	17,65,000
	34,51,000	**(c) Loans to the Burma Railway Board**	...	4,77,000
	61,95,000	**Grand Total, (a), (b) and (c)** ...	..	40,34,000

Detailed Account of Revenue Receipts.

Accounts.	Estimates, 1937-38.	Heads of Account.	No. of Datailed Account (if any).	Estimates, 1938-39.

(a) REVENUE RECEIPTS—ORDINARY.

I.—CUSTOMS.

Controlling Officer—Collector of Customs.

	3,06,01,000	A. SEA CUSTOMS—IMPORTS	IA	3,06,31,000
	45,00,000	B. SEA CUSTOMS—EXPORTS—(RICE) ...	...	48,00,100
	14,86,000	C. SEA CUSTOMS—MISCELLANEOUS ...	IC	15,80,000
	2,60,600	D. LAND CUSTOMS	ID	2,93,500
	2,000	E. WAREHOUSE AND WHARF RENTS ...	...	2,000
	1,60,000	F. MISCELLANEOUS	...	1,60,000
	3,70,09,600	Total ...		3,74,66,600
	10,11,600	I. *Deduct* REFUNDS AND DRAWBACKS ...	II	*4,49,600*
	3,59,98,000	Total ...	...	3,70,17,000

Detailed Account IA.—SEA-CUSTOMS—IMPORTS.

	1,96,87,000	a. Revenue Duties	2,28,71,000
	1,09,14,000	b. Protective Duties	77,60,000
	3,06,01,000	Total ...	3,06,31,000

Detailed Account IC.—SEA-CUSTOMS—MISCELLANEOUS.

		a. Countervailing Import Duties—	
	4,85,000	(4) Sugar	5,00,000
	1,000	(5) Iron and Steel	...
	9,00,000	(7) Cigarettes	9,00,000
	...	(8) Wines and Spirits	80,000
	1,00,000	b. Miscellaneous	1,00,000
	14,86,000	Total ...	15,80,000

Detailed Account ID.—LAND CUSTOMS.

	50,000	a. Import duty on Silver	15,000
	8,000	b. Import duty on other goods ...	3,000
	2,600	c. Fees, Fines, Forfeiture and Miscellaneous	500
	2,00,000	d. Other duties—Import duty on Siamese teak timber.	2,75,000
	2,60,600	Total ...	2,93,500

Detailed Account II.—*Deduct* REFUNDS AND DRAWBACKS.

	9,90,000	a. Sea Customs—Imports	*4,35,000*
	20,000	b. Miscellaneous—Countervailing Import duties (Cigarettes).	*14,000*
	1,600	c. Land Customs	*600*
	10,11,600	Total ...	*4,49,600*

II.—EXCISE DUTIES.

Controlling Officers—Financial Commissioner and Commissioner of Salt Revenue.

Accounts.	Estimates. 1937-38.	Heads of Account.	No. of Detailed Account (if any).	Estimates 1938-39.
	45,00,000	A. Excise duty on Motor Spirits ...	...	56,50,000
	23,50,000	B. Excise duty on Kerosene ...	...	30,00,000
	...	C. Excise duty on Silver ...	...	1,00
	4,50,000	D. Excise duty on Sugar ...	...	6,50,000
	33,14,000	E. Excise duty on Matches ...	IIE	23,35,000
	1,000	H. Excise duty on Cigarettes Manufactured in Burma.	...	3,00
	(a)	I. Excise duty on Salt ...	...	17,25,000
	(a)	J. Miscellaneous Salt Revenue ...	...	5,00
	1,06,15,000	Total ...	...	1,33,69,000
	20,000	M. *Deduct* Refunds ...		*67,00*
	1,05,95,000	Total ...	...	1,33,02,000

(a) Shown under "Salt."

Detailed Account IIE.—Excise Duty on Matches.

Controlling Officer—Financial Commissioner.

	32,94,000	a. Excise duty on matches Manufactured in Burma.	23,00,000
	20,000	b. Excise duty on matches Manufactured in India.	35,00
	33,14,000	Total ...	23,35,000

III.—TAXES ON INCOME.

Controlling Officer—Commissioner of Income-tax.

	1,20,74,000	A. Income-Tax	IIIA	1,06,50,000
	35,00,000	B. Super-Tax	...	53,70,000
	2,000	C. Miscellaneous	...	4,00
	1,55,76,000	Total ...	...	[illegible]
	6,60,000	F. *Deduct* Refunds	IIIF	[illegible]
	1,49,16,000	Total ...	...	[illegible]

Detailed Account IIIA.—Income-Tax.

	1,05,00,000	a. Ordinary collections	[illegible]
	15,00,000	b. Deduction by Government from salaries and pensions.	19,00,000
	74,000	c. Deductions from interest on Government Securities.	1,00,000
	1,20,74,000	Total ...	[illegible]

Accounts.	Estimates, 1937-38.	Heads of Account.	No. of Detailed Account (if any).	Estimates, 1938-39.

Detailed Account IIIF.—*Deduct* Refunds.

	*	(1) Refunds on account of double Income-tax relief payments.		*74,90,000*
		(2) Other Refunds—		
	6,50,000	(i) Income-tax		*14,50,000*
	10,000	(ii) Super-tax		*10,000*
	...	(iii) Refund to Government of India of half net income-tax on interest on Government securities.		*45,000*
	6,60,000	Total ...		*89,95,000*

* Included under detailed head (2).

SALT.

Controlling Officer—Commissioner of Salt Revenue and Collector of Customs, Rangoon.

	12,75,000	A. Excise Duty on Salt Manufactured in Burma		*(a)*
	32,00,000	B. Duty on Imported Salt		*(b)*
	3,000	C. Miscellaneous		*(a)*
	44,78,000	Total ...		...
	15,000	D. *Deduct*—Refunds (Voted		...
	...	D. *Deduct*—Refunds (Non-Voted)		...
	15,000	Total Refunds ...		...
	44,63,000	**Net Total** ...		...

IV.—STATE LOTTERY.

	...	A. Proceeds of State Lottery		10,00,000

V.—LAND REVENUE.

Controlling Officers—Financial Commissioner, Commissioner of Settlements and Land Records and Commissioners of Divisions.

	3,89,30,500	A. Ordinary Revenue ...	VA	3,71,50,500
	...	B. Sale of Government Estates ...	...	12,000
	6,900	C. Sale proceeds of Waste Land and Redemption of Land tax.	...	30,000
	26,35,000	D. Rents, etc. of Fisheries	VD	26,30,000
	2,000	E. Recoveries of Overpayments ...	...	2,000
	24,100	F. Collection of Payments for services rendered.	VF	25,100
	1,49,74,800	G. Miscellaneous	VG	1,13,03,000
	2,08,500	J. *Deduct* Refunds ...	...	*2,28,600*
	53,85,800	K. *Deduct*—Portion of Land Revenue due to Irrigation Works.	...	...
	5,09,79,000	**Total** ...	...	5,09,24,000

(*a*) Included under "II—Excise Duties."
(*b*) Included under "I—Customs."

Detailed Account VA.—Ordinary Revenue.

Accounts.	Estimates, 1937-38.	Heads of Account.	Estimates, 1938-39.
		a. **Fluctuating Collections—**	
	3,75,00,000	(1) Main crop revenue ...	3,29,50,000
		(2) Kaing-Mayin Revenue	21,00,000
		(3) Other collections	7,00,000
	500	*b.* **Collections from the Shan States** ...	500
		c. **Collections from Government Estates—**	
	6,40,000	(1) Agricultural	6,00,000
	7,90,000	(2) Non-Agricultural	8,00,000
	...	*d.* **Royalty on Rubber**	...
	3,89,30,500	**Total** ...	3,71,50,500

Detailed Account VD.—Rents, etc., of Fisheries.

Controlling Officers—Commissioners of Divisions and Financial Commissioners.

Accounts.	Estimates, 1937-38.	Heads of Account.	Estimates, 1938-39.
	23,00,000	*a.* **Rent of leased Fisheries**	23,00,000
	3,35,000	*b.* **Licence Fees for Fishing Implements and Fixed Obstructions.**	3,30,000
	26,35,000	**Total** ...	26,30,000

Detailed Account VF.—Collection of Payments for Services Rendered.

Accounts.	Estimates, 1937-38.	Heads of Account.	Estimates, 1938-39.
	5,100	*a.* **Payments by Local Bodies for Survey Establishment.**	5,100
	19,000	*b.* **Survey Fees credited to Government** ...	20,000
	24,100	**Total** ...	25,100

Detailed Account VG.—Miscellaneous.

Accounts.	Estimates, 1937-38.	Heads of Account.	Estimates, 1938-39.
	63,25,000	*a.* **Capitation Tax**	38,00,000
	2,00,000	*b.* **Land rate in lieu of Capitation-tax** ...	1,14,000
	43,00,000	*c.* *Thathameda* **Tax**	26,00,000
	33,50,000	*d.* **Petroleum Revenue**	37,00,000
		e. **Fees, Rents and Royalties—**	
	3,65,200	(1) Jade, Amber and Rubies	4,00,000
	1,00,000	(2) Wolfram	2,00,000
	1,35,000	(3) Tin	2,50,000
	1,65,000	(4) Other Minerals	2,00,000
	8,500	*f.* **Fines and Forfeitures of Revenue Courts**	8,500
	11,000	*g.* **Revenue Record Room Receipts** ...	12,000
	15,100	*h.* **Other Sources**	18,500
	1,49,74,800	**Total** ...	1,13,03,000

Accounts.	Estimates, 1937-38.	Heads of Account	No. of detailed Account (if any).	Estimates, 1938-39.

VI.—EXCISE.

Controlling Officer—Excise Commissioner.

Accounts.	Estimates, 1937-38.	Heads of Account	No. of detailed Account (if any).	Estimates, 1938-39.
	8,53,000	A. COUNTRY SPIRITS	VIA	9,04,800
	34,95,000	B. COUNTRY FERMENTED LIQUOR ...	VIB	34,65,000
	1,15,000	C. MALT LIQUOR	VIC	1,10,000
	6,30,000	D. WINES AND SPIRITS (FOREIGN LIQUORS OTHER THAN BEER, MEDICATED WINES AND COMMERCIAL SPIRITS).	VID	6,07,000
	12,200	E. RECEIPTS FROM COMMERCIAL SPIRITS INCLUDING DENATURED SPIRITS AND MEDICATED WINES	VIE	12,100
	33,76,800	F. OPIUM	VIF	35,00,900
	400	G. HEMP AND OTHER DRUGS	VIG	300
	200	H. DISTILLERIES (a. Fees from Distilleries).	...	150
	2,97,000	I. FINES, CONFISCATIONS AND MISCELLANEOUS	VII	4,06,000
	1,000	J. RECOVERIES OF OVERPAYMENTS ...	...	1,200
	87,80,600	Total ...	...	90,07,450
	3,600	K. *Deduct* REFUNDS	...	*3,450*
	87,77,000	Total ...	...	90,04,000

Detailed Account VIA.—COUNTRY SPIRITS.

	4,32,000	(1) Duty on Distillery Spirits	4,50,000
	4,15,000	(2) Licence Fees for sale of Distillery Spirits ...	4,50,000
	6,000	(3) Receipts from Out-stills	4,800
	8,53,000	Total ...	9,04,800

Detailed Account VIB.—COUNTRY FERMENTED LIQUOR.

	13,45,000	*a.* Toddy	13,00,000
		b. Other Country Fermented Liquor—	
	1,50,000	(1) Duty	1,65,000
	20,00,000	(2) Licence Fees for Sale	20,00,000
	34,95,000	Total ...	34,65,000

Detailed Account VIc.—Malt Liquor.

Accounts.	Estimates, 1937-38.	Heads of Account.	Estimates, 1938-39.
	85,000	(1) Duty on Beer manufactured in Burma ...	85,000
	30,000	(2) Licence Fees for Brewing or Selling Beer only ...	25,000
	1,15,000	Total ...	1,10,000

Detailed Account VId.—Wines and Spirits (Foreign Liquors other than Beer, Medicated Wines and Commercial Spirits).

Accounts.	Estimates, 1937-38.	Heads of Account.	Estimates, 1938-39.
	2,55,000	(1) Duty on Wines and Spirits manufactured in Burma	2,82,000
	3,10,000	(2) Licence fees for blending, bottling and sale of foreign liquor generally, other than for beer only.	3,25,000
	65,000	(3) Duty (including differential duty) on foreign spirits manufactured in other provinces.	...
	6,30,000	Total ...	6,07,000

Detailed Account VIe.—Receipts from Commercial Spirits including Denatured Spirits and Medicated Wines.

Accounts.	Estimates, 1937-38.	Heads of Account.	Estimates, 1938-39.
	7,000	(1) Duty on Spirits used for medicinal purposes ...	7,000
	...	(2) Duty on Spirits used for other commercial, scientific or industrial purposes.	...
	2,500	(3) Licence fees for Medicated Wines	2,500
	2,700	(4) Licence fees for Commercial Spirits ...	2,600
	12,200	Total ...	12,100

Accounts.	Estimates, 1937-38.	Heads of Account.	Estimates, 1938-39.

Detailed Account VIf.—Opium.

		a. **Opium and its preparation.**	
	350	(1) Licence fees for sale of Opium (wholesale and retail)	500
	400	(2) Fees for druggists' licences for Opium and Morphia	400
	750	**Total** ...	900
		b. **Sale proceeds of Excise Opium.**	
	3,93,050	(1) Cost price	3,90,000
	29,83,000	(2) Duty	31,10,000
	33,76,050	**Total** ...	35,00,000
	33,76,800	**Total** ...	35,00,900

Detailed Account VIg.—Hemp and other Drugs.

	150	(1) Receipts from Hemp Drugs (ganja, bhang, etc.) excluding sale proceeds of confiscated drugs.	100
	250	(2) Receipts from Cocaine and other allied drugs, excluding sale proceeds of confiscated drugs.	200
	400	**Total** ...	300

Detailed Account VIi.—Fines, Confiscations and Miscellaneous.

	2,90,000	(1) Sale proceeds of confiscated Opium	4,00,000
	3,000	(2) Other fines and forfeitures	2,000
	4,000	(3) Miscellaneous	4,000
	2,97,000	**Total** ...	4,06,000

Accounts.	Estimates, 1937-38.	Heads of Account.	No. of Detailed Account (if any).	Estimates, 1938-39.

VII.—STAMPS.

Controlling Officers—Commissioners of Divisions and Superintendent of Stamps, Rangoon.

Accounts.	Estimates, 1937-38.	Heads of Account.	No. of Detailed Account (if any).	Estimates, 1938-39.
		(A).—NON-JUDICIAL.		
	18,79,000	A. SALE OF STAMPS	VIIA	19,74,000
	19,300	B. DUTY ON IMPRESSING DOCUMENTS ...	VIIB	16,600
	16,000	C. FINES AND PENALTIES	...	13,000
	400	D. MISCELLANEOUS	...	200
	19,14,700	Total ...	...	20,03,800
	1,14,000	E. *Deduct* REFUNDS	VIIE	*1,40,000*
	18,00,700	Total (A) ...	...	18,63,800
		(B).—JUDICIAL.		
	20,50,300	F. SALE OF STAMPS	...	18,50,000
	100	G. FINES AND PENALTIES	...	100
	200	H. MISCELLANEOUS	...	200
	20,50,600	Total ...	...	18,50,300
	54,300	I. *Deduct* REFUNDS	...	*65,100*
	19,96,300	Total (B) ...	...	17,85,200
	37,97,000	Total (A) & (B) ...	...	36,49,000

Detailed Account VIIA.—SALE OF STAMPS (NON-JUDICIAL).

	3,60,000	*a.* Civil Department's share of sale proceeds of unified stamps.	3,60,000
	14,000	*b.* Bills of exchange or hoondies	14,000
	8,45,000	*c.* Impressed stamps	8,75,000
	5,35,000	*d.* Impressed labels	5,90,000
	38,000	*e.* Foreign Bill stamps	47,000
	87,000	*f.* Other special adhesive stamps	88,000
	18,79,000	Total ...	19,74,000

Detailed Account VIIB.—DUTY ON IMPRESSING DOCUMENTS (NON-JUDICIAL).

	2,600	*a.* Duty from two-annas coloured impressions.	3,000
	12,000	*b.* Duty from one-anna coloured impressions (Receipt, etc.)	10,000
	100	*c.* Duty on documents voluntarily brought for adjudication.	100
	4,600	*d.* Duty on unstamped or insufficiently stamped documents levied under Chapter IV of Act II of 1899.	3,500
	19,300	Total ...	16,600

Accounts.	Estimates, 1937-38.	Heads of Account.	No. of Detailed Account (if any).	Estimates, 1938-39.

Detailed Account VIIE.—Refunds—(Non-Judicial).

	1,00,000	*a.* Refunds to Rangoon Development Trust ...		*1,25,000*
	14,000	*b.* Other Refunds		*15,000*
	1,14,000	Total ...		*1,40,000*

VIII.—FOREST.

Controlling Officers—Chief Conservator and Conservators of Forests.

	25,61,000	A. Timber and other produce removed from the Forests by Government Agency.	VIIIA	34,24,000
	1,06,96,500	B. Timber and other produce removed from the Forests by Consumers or Purchasers.	VIIIB	1,11,27,000
	1,45,000	C. Drift and Waif Wood and Confiscated Forest Produce.	...	1,60,000
	12,000	D. Revenue from Forests not managed by Government.	...	2,600
	3,05,200	E. Miscellaneous	VIIIE	2,97,000
	...	Receipts in England	...	...
	...	Loss or Gain by Exchange	...	...
	1,37,19,700	Total ...	...	1,50,10,600
	13,700	H. *Deduct* Refunds		*10,600*
	1,37,06,000	Total ...	...	1,50,00,000

Detailed Account VIIIA.—Timber and other produce removed from the Forests by Government Agency

	25,37,000	*a.* Timber		34,00,000
	14,000	*b.* Firewood and charcoal		5,000
	10,000	*d.* Grass and other minor produce		19,000
	25,61,000	Total ...		34,24,000

Detailed Account VIIIB.—Timber and other produce removed from the Forests by Consumers or Purchasers.

	95,00,000	*a.* Timber		1,00,00,000
	5,65,000	*b.* Firewood and charcoal		5,78,000
	2,75,000	*c.* Bamboos		2,82,000
	15,500	*d.* Grazing and fodder grass		17,000
	3,41,000	*e.* Other minor produce		2,50,000
	1,06,96,500	Total ...		1,11,27,000

Accounts.	Estimates, 1937-38.	Heads of Account.	No. of Detailed Account (if any.)	Estimates, 1938-39.

Detailed Account VIIIE.—Miscellaneous.

	15,200	*a.* **Fines and Forfeitures**		17,000
	2,40,000	*b.* **Other Sources**		2,40,000
	50,000	*c.* **Revenue from Timber Research Branch** ...		40,000
	3,05,200	Total ...		2,97,000

IX.—REGISTRATION.

Controlling Officer—Inspector-General of Registration.

	2,98,200	A. Fees for Registering Documents		2,90,000
	5,000	B. Fees for Copies of Registered Documents ...		5,200
	30,000	C. Miscellaneous		30,000
	3,33,200	Total ...		3,25,200
	200	F. *Deduct* Refunds		*200*
	3,33,000	Total ...		3,25,000

X.—OTHER TAXES AND DUTIES.

Controlling Officers—Judicial Secretary and Commissioner of Police, Rangoon.

		B. Betting Tax—		
	{ 4,00,000	(1) Totalisator	...	5,00,000
	{ 50,000	(2) Book Makers	...	65,000
	6,00,000	F. Receipts under the Motor Vehicles Taxation Act.	XF	6,13,000
	2,67,000	I. *Deduct* Refunds	...	*2,60,000*
	7,83,000	Total ...	...	9,18,000

...counts.	Estimates, 1937-38.	Heads of Account.	No. of Detailed Account (if any).	Estimates, 1938-39.

Detailed Account XF.—Receipts under the Motor Vehicles Taxation Act.

	2,00,000	*a*. Registration and license fees ...	...	2,10,000
	1,50,000	*b*. Hired motor vehicle fees ...	...	1,60,000
	2,50,000	*c*. Vehicle tax	...	2,43,000
	6,00,000	Total ...	...	6,13,000

I.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.

...rolling Officer—Chief Engineer, Public Works Department, Irrigation Branch.

		(A) IRRIGATION WORKS—		
	9,50,700	(1) Productive Works ...	XIII(A) (1).	49,500
	1,98,600	(2) Unproductive Works ...	XIII(A) (2).	39,500
		(B) NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—		
	15,40,900	(1) Productive Works ...	XIII(B) (1).	5,75,600
	4,32,800	(2) Unproductive Works ...	XIII(B) (2).	1,84,400
	31,23,000	Total ...	...	8,49,000

Detailed Account XIII. (A) (1).—Productive Works.

	2,350	A. Water Rates	...	2,310
	4,500	C. Recoveries of Expenditure ...	...	500
	6,180	D. Sales of Water	...	6,400
	950	E. Plantations	...	1,290
	200	F. Navigation	...	200
	11,480	G. Rents	...	11,060
	...	H. Other Canal Produce	...	...
	31,540	I. Miscellaneous	...	28,240
	500	J. *Deduct* Refunds	...	*500*
	19,50,000	K. Portion of Land Revenue Due to Works	...	...
	9,01,940	*Deduct*—Working Expenses—Voted	...	...
	1,54,060	*Deduct*—Working Expenses—Charged	...	...
	9,50,700	Total ...		49,500

Accounts.	Estimates, 1937-38.	Heads of Account.	Estimates, 1938-39.
		Detailed Account XIII. (A) (2).—Unproductive Works.	
	1,700	A. WATER RATES	1,410
	4,000	C. RECOVERIES OF EXPENDITURE	1,270
	4,000	D. SALES OF WATER	3,940
	350	E. PLANTATIONS	430
	9,500	G. RENTS	10,320
	21,950	H. MISCELLANEOUS	22,330
	200	J. *Deduct* REFUNDS	200
	10,50,000	K. PORTION OF LAND REVENUE DUE TO WORKS ...	...
	7,69,590	*Deduct*—WORKING EXPENSES—VOTED	...
	1,23,110	*Deduct*—WORKING EXPENSES—CHARGED ..	...
	1,98,600	Total ...	39,500
		Detailed Account XIII. (B) (1).—Productive Works.	
	6,00,000	A. NAVIGATION	5,50,000
	1,300	C. RECOVERIES OF EXPENDITURE	670
	5,000	E. RENTS	4,990
	20,100	F. MISCELLANEOUS	20,040
	100	G. *Deduct* REFUNDS	*100*
	16,30,700	H. PORTION OF LAND REVENUE DUE TO WORKS ...	...
	6,39,420	*Deduct*—WORKING EXPENSES—VOTED	...
	76,680	*Deduct*—WORKING EXPENSES—CHARGED	...
	15,40,900	Total ...	5,75,600
		Detailed Account XIII. (B) (2).—Unproductive Works.	
	1,80,000	A. NAVIGATION	1,55,000
	1,120	B. SALES OF WATER	1,080
	50	C. RECOVERIES OF EXPENDITURE	100
	30	D. PLANTATIONS	20
	4,300	E. RENTS	4,420
	21,600	F. MISCELLANEOUS	23,880
	100	G. *Deduct* REFUNDS	*100*
	6,19,000	H. PORTION OF LAND REVENUE DUE TO WORKS ...	..
	3,49,730	*Deduct*—WORKING EXPENSES—VOTED	...
	43,470	*Deduct*—WORKING EXPENSES—CHARGED ...	..
	4,32,800	Total ...	1,84,400

XIV.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT.

Controlling Officer—Chief Engineer, Public Works Department, Irrigation Branch.

Accounts.	Estimates, 1937-38.	Heads of Account.	Estimates, 1938-39.
		(A) Irrigation Works.	
	2,500	B. Sales of Water	2,700
	60	C. Plantations	60
	850	D. Rents	910
	...	E. Recoveries of Expenditure	...
	3,090	F. Miscellaneous	2,630
	100	G. *Deduct* Refunds	*100*
	1,28,600	H. Portion of Land Revenue due to Works ...	...
	1,35,000	**Total** ...	6,200
		(B) Navigation, Embankment and Drainage Works.	
	...	D. Rents	10
	500	E. Recoveries of Expenditure	...
	6,000	F. Miscellaneous	27,890
	...	K. *Deduct* Refunds	*100*
	7,500	H. Portion of Land Revenue due to Works ...	...
	14,000	**Total** ...	27,800
	1,49,000	**Total (A) & (B)** ...	34,000

XV.—POSTS AND TELEGRAPHS.*

Controlling Officer—Director-General, Posts and Telegraphs.

Accounts.	Estimates, 1937-38.	Heads of Account.	Estimates, 1938-39.
	79,05,000	Gross Receipts	80,35,600
	40,000	*Deduct* Refunds	*34,000*
	75,93,220	*Deduct* Working Expenses — Voted	*77,22,930*
	1,14,670	*Deduct* Working Expenses — Charged including interest charges Rs. 5,02,000.	*6,22,670*
	1,57,110	**Total** ...	– 3,44,000

* For details see Posts and Telegraphs estimates printed separately.

Accounts.	Estimates, 1937-38.	Heads of Account.	No. of Detailed Account (if any).	Estimates, 1938-39.

XVI.—INTEREST.

Controlling Officers—Various.

Accounts.	Estimates, 1937-38.	Heads of Account.	No. of Detailed Account (if any).	Estimates, 1938-39.
	2,32,760	A. INTEREST ON LOANS AND ADVANCES BY GOVERNMENT.	XVIA.	2,04,830
	91,000	B. INTEREST ON LOANS AND ADVANCES TO THE BURMA RAILWAY BOARD.	...	19,600
	3,23,760	Total ...	...	2,24,430
	760	I. *Deduct* REFUNDS	...	430
	3,23,000	Total ...	...	2,24,000

Detailed Account XVIA.—INTEREST ON LOANS AND ADVANCES BY GOVERNMENT.

Accounts.	Estimates, 1937-38.	Heads of Account.	Estimates, 1938-39.
	80,740	(2) Loans to municipalities	77,740
		(3) Loans to district and other local fund committees—	
	1,380	(iii) Other funds	1,210
		(5) Advances to cultivators—	
	61,000 (for (i) and (ii))	(i) Advances under the Agriculturists Loans Act in areas specified in Part I of the Second Schedule to the Government of Burma Act, 1935.	200
		(ii) Advances under the Agriculturists Loans Act in other areas.	65,000
	3,000	(iii) Loans under the Land Improvements Loans Act.	2,000
	14,000	(iv) Advances to cultivating tenants of Government Estates.	4,000
	10,420	(v) Loans to agricultural credit societies ...	14,300
		(6) Miscellaneous Loans and Advances—	
	910	(i) Local bodies (other than loans under the Local Authorities Loans Act).	680
	...	(ii) Co-operative societies (other than agricultural credit societies), weavers and fishermen.	50
	26,260	(iii) Other advances	11,850
		(8) Loans to Government servants—	
	29,950	(i) Civil Department	23,000
	3,000	(ii) Posts and Telegraphs Department ...	2,700
	2,100	(iii) Defence Services	2,100
	2,32,760	Total ..	2,04,830

Estimates, 1937-38.	Heads of Account.	No. of Detailed Account (if any).	Estimates, 1938-39.

XVII.—ADMINISTRATION OF JUSTICE.

Controlling Officers—Various.

16,000	A. Sale-proceeds of Unclaimed and Escheated Property.	...	15,150
16,000	B. Court-fees realized in Cash ...	...	7,000
6,10,800	C. General Fees, Fines and Forfeitures	XVIIc	6,13,350
2,05,700	D. Miscellaneous Fees and Fines ...	XVIId	2,15,700
3,500	E. Miscellaneous	XVIIe	1,000
1,800	F. Recoveries of Overpayments ...	XVIIf	1,800
15,600	G. Collection of Payments for Services rendered.	XVIIg	2,000
8,69,400	Total ...	...	8,56,000
32,400	J. *Deduct* Refunds	XVIIj	*29,000*
8,37,000	Total ...	...	8,27,000

ed Account XVIIc.—General Fees, Fines and Forfeitures.

rolling Officers—High Court and Commissioners of Divisions.

40,000	*a.* Fees of the High Court, etc.	25,000
200	*b.* Fees of subordinate law courts	300
90,000	*c.* Fines in excise cases	98,000
20,000	*d.* Fines in opium cases	19,000
7,000	*dd.* Fines under the Dangerous Drugs Act ...	5,000
100	*e.* Fines in stamp cases	50
3,70,000	*f.* Fines in other criminal cases	3,85,000
70,000	*g.* Fines, etc., levied under the Burma Village Act, 1907.	70,000
	h. Other items—	
11,000	(i) Amount realized by officers under the control of the Commissioners.	9,000
2,500	(ii) Amount realized by officers under the control of the High Court.	2,000
6,10,800	Total ...	6,13,350

Accounts.	Estimates, 1937-38.	Heads of Account.	Estimates, 1938-39.

Detailed Account XVIID.—Miscellaneous Fees and Fines.

Controlling Officers—Administrator-General for Head a, Commissioners of Divisions for Heads b and c (4) and High Court for heads c (1), (2) and (3).

Accounts.	Estimates, 1937-38.	Heads of Account.	Estimates, 1938-39.
	60,000	*a.* **Fees of the Administrator-General** ...	80,000
	200	*b.* **Miscellaneous fees and fines**	200
		c. **Cash receipts of record rooms in offices which are charged to Administration of Justice—**	
	30,000	(1) High Court	28,000
	3,500	(2) Court of Small Causes, Rangoon	3,500
	70,000	(3) Fees realized by officers under the control of the High Court.	65,000
	42,000	(4) Fees realized by officers under the control of the Commissioners.	39,000
	2,05,700	Total ...	2,15,700

Detailed Account XVIIE.—Miscellaneous.

Controlling Officers—High Court, the Administrator-General and Commissioners of Divisions.

Accounts.	Estimates, 1937-38.	Heads of Account.	Estimates, 1938-39.
	1,000	(1) Amount realized by officers under the control of the Commissioners and by the Administrator-General.	400
	2,500	(2) Amount realized by officers under the control of the High Court.	600
	3,500	Total ...	1,000

Detailed Account XVIIF.—Recoveries of Overpayments.

Controlling Officers—High Court and Commissioners of Divisions.

Accounts.	Estimates, 1937-38.	Heads of Account.	Estimates, 1938-39.
	800	(1) Amount realized by officers under the control of the Commissioners.	800
	1,000	(2) Amount realized by officers under the control of the High Court.	1,000
	1,800	Total ...	1,800

Estimates, 1937-38.	Heads of Account.	No. of Detailed Account (if any).	Estimates, 1938-39

ed Account XVIIG.—Collection of Payments for Services Rendered.

ing Officers—High Court, Commissioners of Divisions and Secretary, Judicial Department.

13,600	(1) Contribution on account of leave pay, etc., of officers on foreign service.	...
2,000	(2) Other items	2,000
15,600	Total ...	2,000

Detailed Account XVIIJ.—*Deduct* Refunds.

trolling Officers—High Court and Commissioners of Divisions.

29,600	(1) By officers under the control of the Commissioners.	*27,000*
2,800	(2) By officers under the control of the High Court ...	*2,000*
32,400	Total ...	*29,000*

VIII.—JAILS AND CONVICT SETTLEMENTS.

Controlling Officer—Inspector-General of Prisons.

1,33,000	A. Jails	XVIIIA	1,08,300
7,96,800	B. Jail Manufactures	XVIIIB	9,80,000
1,800	C. Recoveries of overpayments ...	...	1,700
4,500	D. Collection of Payments for Services rendered.	...	4,200
100	G. *Deduct* Refunds	...	*200*
9,36,000	TOTAL ...	...	10,94,000

Detailed Account XVIIIA.—Jails.

1,00,000	*a.* Hire of convicts	75,000
15,000	*b.* Recoveries of transportation and jail charges from other Governments and Indian States.	15,500
18,000	*c.* Miscellaneous	17,800
1,33,000	Total ...	1,08,300

Detailed Account XVIIIB.—Jail Manufactures.

33,800	*a.* Sale-proceeds of quinine	37,200
5,50,000	*b.* Sale-proceeds of other jail manufactures ...	7,40,000
2,10,000	*c.* Sale-proceeds of quarries products ...	2,00,000
3,000	*d.* Miscellaneous	2,800
7,96,800	Total ...	9,80,000

XIX.—POLICE.

Controlling Officers—Commissioner of Police for head C, Home Secretary for head N and Inspector-General of Police for all other heads.

Accounts.	Estimates, 1937-38.	Heads of Account.	No. of Detailed Account (if any).	Estimates, 1938-39.
	2,02,000	A. Contribution for Railway Police ...	...	2,02,000
	4,000	B. Police supplied to Railways ...	...	4,000
	1,04,160	C. Recoveries on account of Presidency Police.	XIXc	1,24,080
	1,35,000	E. Police supplied to Public Departments, Private Companies and Persons.	...	2,00,000
	58,000	G. Cash Receipts under the Arms Act ...	...	58,000
	81,500	H. Fees, Fines and Forfeitures ...	XIXh	81,500
	10,000	I. Recoveries of Overpayments ...	...	6,000
	3,000	J. Collections of Payments for Services Rendered.	...	6,000
	2,48,700	K. Miscellaneous	XIXk	2,25,500
	8,46,360	Total ...	...	9,07,080
	46,360	N. *Deduct* Refunds	XIXn	*59,080*
	8,00,000	Total ...	...	8,48,000

Detailed Account XIXc.—Recoveries on Account of Presidency Police.

Accounts.	Estimates, 1937-38.	Heads of Account.	Estimates, 1938-39.
	65,000	*a.* Police supplied to public departments, private companies and persons.	66,000
	500	*b.* Cash receipts under the Arms Act ...	600
	1,500	*c.* Fees, fines and forfeitures	3,000
	33,560	*d.* Hackney carriage licence fees	51,980
	500	*e.* Collection of payments for services rendered	500
	3,100	*f.* Miscellaneous	2,000
	1,04,160	Total ...	1,24,080

Estimates, 1937-38.	Heads of Account.	Estimates, 1938-39.

Detailed Account XIXh.—Fees, Fines and Forfeitures.

59,000	a. Fines and forfeitures	59,000
17,000	b. Licence fees for storage of petroleum ..	17,000
5,500	c. Miscellaneous	5,500
81,500	Total ...	81,500

Detailed Account XIXk.—Miscellaneous.

500	(1) Hospital stoppages recovered from Military Policemen. ...	500
2,48,200	(2) Other items	2,25,000
2,48,700	Total ...	2,25,500

Detailed Account XIXn.—*Deduct* Refunds.

33,560	(1) Commissioner of Police	*51,980*
12,800	(2) Others	*7,100*
46,360	Total ...	*59,080*

XX.—PORTS AND PILOTAGE.

Controlling Officer—Nautical Adviser and Principal Officer, Mercantile Marine Department.

Accounts.	Estimates, 1937-38.	Heads of Account.	No. of Detailed Account (if any).	Estimates, 1938-39.
	44,610	A. Survey Fees	...	45,000
	9,000	B. Fees for Engagement and Discharge of Seamen.	...	9,500
	200	C. Fees for Registration of Vessels ...	...	400
	1,53,990	D. Examination Fees and Miscellaneous	XXD	1,52,060
	7,300	E. Sale proceeds of Vessels and Stores	...	8,500
	1,500	F. Freight, Passage and Tonnage ...	...	2,000
	2,16,600	Total ...	...	2,17,460
	600	J. *Deduct* Refunds	...	*460*
	2,16,000	Total ...	...	2,17,000

Detailed Account XXD.—Examination Fees and Miscellaneous.

	90,300	*a.* Recoveries on account of work done by the Rangoon Dockyard.	91,200
	3,000	*b.* Recoveries on account of work done by the Mandalay Dockyard.	3,000
	1,500	*c.* Recoveries of overpayments	2,000
	40,440	*d.* Collection of payments for services rendered.	38,260
	18,750	*e.* Other items	17,600
	1,53,990	Total ...	1,52,060

XXI.—LIGHTHOUSES AND LIGHTSHIPS.

Controlling Officer—Nautical Adviser and Principal Officer, Mercantile Marine Department.

	1,53,000	A. Light Dues	1,53,000
	1,000	F. *Deduct* Refunds	*900*
	1,52,000	Total ...	1,52,100
	1,52,000	G.—*Deduct* Amount payable for Agency charges of Administration.	*1,52,100*
	...	Total ...	...

Estimates, 1937-38.	Heads of Account.	No. of Detailed Account (if any).	Estimates, 1938-39.

XXII.—EDUCATION.

Controlling Officer—Director of Public Instruction.

3,60,000	A. Fees—Government Secondary Schools	...	3,70,000
5,000	E. Recoveries of Overpayments ...	...	4,000
1,500	F. Collection of Payments for Services rendered.	...	1,000
1,40,400	G. Miscellaneous	XXIIG	1,08,500
1,900	J. *Deduct* Refunds	...	*1,500*
5,05,000	Total ...	...	4,82,000

Detailed Account XXIIG.—Miscellaneous.

500	*a.* **Sale-proceeds of books, etc.**	500
85,000	*b.* **Examination fees**	80,000
	c. **Miscellaneous—**	
24,900	(1) Transfers from the deposit account of grants for economic development and improvement of rural areas—Education.	...
30,000	(3) Other receipts	28,000
1,40,400	Total ...	1,08,500

XXIII.—MEDICAL.

Controlling Officer—Inspector-General of Civil Hospitals.

10,000	A. Medical School and College Fees ...	...	15,000
3,00,000	B. Hospital Receipts	...	3,27,000
1,51,500	C. Mental Hospital Receipts	XXIIIC	1,32,900
300	D. Sale of Medicines	...	300
1,20,650	E. Contributions	...	1,20,600
3,000	G. Recoveries of overpayments ...	...	3,000
1,900	H. Collection of payments for services rendered.	...	3,000
15,500	I. Miscellaneous	XXIIII	8,500
6,02,850	Total ...	...	6,10,300
10,850	L. *Deduct* Refunds	...	*11,300*
5,92,000	Total ...	...	5,99,000

Accounts.	Estimates, 1937-38.	Heads of Account.	No. of Detailed Account (if any).	Estimates, 1938-39.

Detailed Account XXIIIc.—Mental Hospital Receipts.

	1,40,000	a. Contribution from local bodies for maintenance of pauper patients.	1,17,500
	7,500	b. Maintenance of non-pauper patients ...	10,400
	4,000	c. Miscellaneous	5,000
	1,51,500	Total ...	1,32,900

Detailed Account XXIIIi.—Miscellaneous.

	7,600	a. Transfer from the deposit account of grants for economic development and improvement of rural areas—Medical.	...
	7,900	b. Other items	8,500
	15,500	Total ...	8,500

XXIV.—PUBLIC HEALTH.

Controlling Officers—Director of Public Health and Inspector-General of Civil Hospitals.

	81,000	A. Sale-proceeds of Sera and Vaccines, etc.	XXIVA	86,000
	800	D. Recoveries of overpayments ...	...	200
	52,100	E. Collection of Payments for Services rendered.	...	61,700
	88,530	F. Miscellaneous	XXIVF	29,700
	2,22,430	Total ...	...	1,77,600
	430	1. *Deduct* Refunds	...	600
	2,22,000	Total ...	...	1,77,000

Detailed Account XXIVA.—Sale-proceeds of Sera and Vaccines, etc.

	23,500	(1) Sale-proceeds of cinchona febrifuge and other tablets	25,000
	57,000	(2) Sale-proceeds of small-pox vaccine	60,000
	500	(3) Sale-proceeds of other vaccines	1,000
	81,000	Total ...	86,000

Accounts.	Estimates, 1937-38.	Heads of Accounts.	No. of Detailed Account (if any).	Estimates, 1938-39.

Detailed Account XXIVF.—MISCELLANEOUS.

	14,000	(1) Fees for analyses at the Bacteriological Laboratory	13,000
	13,600	(2) Fees for the grant of deratisation and deratisation exemption certificates.	13,000
	3,700	(3) Other items	3,700
		(4) Transfers from the deposit account of grants for economic development and improvement of rural areas—	
	23,750	(i) Anti-malarial measures	...
	33,480	(ii) Other public health services	...
	88,530	Total ...	29,700

XXV.—AGRICULTURE.

Controlling Officer—Director of Agriculture.

	1,37,200	A.—AGRICULTURAL RECEIPTS ...	XXVA	1,28,300
	900	B.—RECOVERIES OF OVERPAYMENTS ...	...	700
	...	C.—COLLECTION OF PAYMENTS FOR SERVICES RENDERED.	...	100
	1,38,100	Total ...	...	1,29,100
	100	F.—*Deduct* REFUNDS	...	*100*
	1,38,000	Nett Total ...	...	1,29,000

Detailed Account XXVA.—AGRICULTURAL RECEIPTS.

	76,000	(1) Sale of Departmental farms produce ...	98,300
	1,000	(2) Profit on seed and implements—purchase and sale advance.	4,000
	15,370	(2*a*) Transfer from the deposit account of grants for economic development and improvement of rural areas—Agriculture.	...
	10,830	(2*b*) Transfer from Sugar Excise Duty Account ...	...
	34,000	(4) Other receipts	26,000
	1,37,200	Total ...	1,28,300

Accounts.	Estimates, 1937-38.	Heads of Account.	Estimates, 1938-39.

XXVI.—VETERINARY.

Controlling Officer—Director of Veterinary Services.

		A.—VETERINARY RECEIPTS—	
	5,370	(1) Transfers from the deposit account of grants for economic development and improvement of rural areas—Veterinary.	...
	11,630	(2) Other Receipts	12,000
	17,000	Total ...	12,000

XXVII.—CO-OPERATIVE CREDIT.

Controlling Officer—Registrar, Co-operative Societies.

		B.—MISCELLANEOUS RECEIPTS—	
	13,560	(1) Transfers from the deposit account of grants for the economic development and improvement of rural areas—Co-operative training and education.	...
	3,440	(2) Other Receipts	2,000
	17,000	Total ...	2,000

XXVIII.—INDUSTRIES.

Controlling Officers—Chief Engineer, Public Works Department and Superintendent, Cottage Industries.

		A. INDUSTRIES—	
	8,620	(1) Fees and other receipts—Government Technical Institute.	10,630
	400	(2) Other items	400
	..	(3) Grant in aid from Government of India for development of hand loom industry.	...
	...	(4) Profits from the scheme for the development of hand-loom industry.	3,000
	9,020	Total ...	14,030
	20	F.—*Deduct* REFUNDS	30
	9,000	Total ...	14,000

XXIX.—AVIATION.

Controlling Officer—Assistant Director of Civil Aviation.

Accounts.	Estimates, 1937-38.	Heads of Accounts.	No. of Detailed Account (if any).	Estimates, 1938-39.
	38,100	A.—AVIATION RECEIPTS		62,100
	100	B.—*Deduct*—REFUNDS		*100*
	38,000	Total ...		62,000

XXX.—MISCELLANEOUS DEPARTMENTS.

Controlling Officers—Various.

Accounts.	Estimates, 1937-38.	Heads of Accounts.	No. of Detailed Account (if any).	Estimates, 1938-39.
	...	C. BROADCASTING	...	20,000
	...	D. REGISTRATION OF ACCOUNTANTS ...	...	2,000
	10,000	E. EXAMINATION FEES	...	12,440
	18,000	F. PATENT FEES	...	...
	1,43,800	H. FEES FOR THE INSPECTION OF STEAM BOILERS.	...	1,50,000
	11,000	I. REGISTRATION OF JOINT STOCK COMPANIES	...	13,000
	900	J. ADMINISTRATION OF PARTNERSHIP ACT ...	...	990
	1,300	K. MISCELLANEOUS	XXXK	2,660
	1,85,000	Total ..	...	2,01,000
	1,000	N. *Deduct* REFUNDS	...	*1,000*
	1,84,000	Net Total ...	...	2,00,000

Detailed Account XXXK.—MISCELLANEOUS.

Accounts.	Estimates, 1937-38.	Heads of Accounts.	Estimates, 1938-39.
	800	*a* Registration fees for births, deaths and marriages.	900
	400	*c*. Archaeological receipts	100
	100	*d*. Other receipts	1,660
	1,300	Total ...	2,660

Estimates, 1937-38.	Head of Account	No. of Detailed Account (if any).	Estimates, 1938-39.

XXXI.—CURRENCY.

Controlling Officer—Controller of Finance.

...	A.—Burma share of the Governor-General's Bank Profits	...	40,000
...	Total ...	...	40,000

XXXII.—MINT.

Controlling Officer—Controller of Finance.

...	A.—Profit on the Circulation of Nickel Coins ...	...	...
...	B.—Profit on Circulation of Bronze and Copper Coins.	...	...
...	Total ...	...	...

Accounts.	Estimates, 1937-38.	Heads of Account.	No. of Detailed Account (if any).	Estimates, 1938-39.

XXXIII.—CIVIL WORKS.

Controlling Officers—Chief Engineer and Superintending Engineers, Public Works Department, Buildings and Roads Branch.

Accounts.	Estimates, 1937-38.	Heads of Account.	No. of Detailed Account (if any).	Estimates, 1938-39.
	8,76,000	A.—RENTS	...	8,64,000
	940	B.—INTEREST ON CEMETERY ENDOWMENTS ...	...	2,000
	1,00,000	E.—RECOVERIES OF EXPENDITURE ...	...	1,00,000
	2,09,400	F.—MISCELLANEOUS	XXXIIIF	1,25,000
	11,86,340	Total ...	...	10,91,000
	8,340	I.—*Deduct* REFUNDS	...	*12,000*
	11,78,000	Total ...	...	10,79,000

Detailed Account XXXIIIF.—MISCELLANEOUS.

Accounts.	Estimates, 1937-38.	Heads of Account.	Estimates, 1938-39.
	...	*a.* **Transfers from the deposit account of grant for the economic development and improvement of rural areas—**	
	12,500	(1) Education	...
	18,000	(2) Medical	...
	3,500	(3) Public Health	...
	17,000	(4) Agriculture	...
	8,000	(5) Veterinary	...
	59,000	Total *a* ...	...
	1,50,400	*b.* **Other items**	1,25,000
	2,09,400	Total ...	1,25,000

XXXIV.—RECEIPTS IN AID OF SUPERANNUATION.

Controlling Officers.—Finance Secretary and Commissioners of Divisions.

Accounts.	Estimates, 1937-38.	Heads of Account.	Estimates, 1938-39.
		A. CONTRIBUTIONS FOR PENSIONS AND GRATUITIES.—	
	15,940	*a.* **Contributions transferred from the General Police Fund.**	...
	69,960	*b.* **Other items**	68,200
	2,300	B. MISCELLANEOUS	3,100
	88,200	Total ...	71,300
	200	E. *Deduct* REFUNDS	*300*
	88,000	Total ...	71,000

Accounts.	Estimates, 1937-38.	Heads of Account.	No. of Detailed Account (if any).	Estimates, 1938-39.

XXXV.—STATIONERY AND PRINTING.

Controlling Officer—Financial Commissioner.

	46,000	A.—STATIONERY RECEIPTS	XXXVA	54,500
	61,800	B.—SALE OF GAZETTES AND OTHER PUBLICATIONS.	XXXVB	60,500
	22,100	C.—OTHER PRESS RECEIPTS	XXXVc	20,600
	480	D.—RECEIPTS IN ENGLAND	...	680
	...	E.—LOSS OR GAIN BY EXCHANGE ...	...	.
	1,30,380	Total ...	...	1,36,280
	380	F.—*Deduct* REFUNDS	...	280
	1,30,000	Total ...	...	1,36,000

Detailed Account XXXVA.—STATIONERY RECEIPTS.

		a. Sale proceeds of stationery and forms.	
	10,000	(1) Shan States Federation	9,500
	36,000	(2) Other	45,000
	46,000	Total ...	54,500

Detailed Account XXXVB.—SALE OF GAZETTES AND OTHER PUBLICATIONS.

	14,000	*a.* Law reports	11,500
	22,000	*b.* Acts and other books	23,500
	13,000	*c.* Periodical publications	12,500
	8,000	*d.* Advertisements	8,000
	4,800	*e.* Miscellaneous	5,000
	61,800	Total ...	60,500

Detailed Account XXXVc.—OTHER PRESS RECEIPTS.

	6,800	*a.* Work done for local and private bodies ...	6,800
	800	*b.* Sale-proceeds of service books	800
	2,000	*c.* Sale-proceeds of waste paper and other unserviceable materials.	800
	1,500	*d.* Printing work done for other Governments.	1,200
	11,000	*e.* Unclassified	11,000
	22,100	Total ...	20,600

XXXVI.—MISCELLANEOUS.

Controlling Officers—Various.

Accounts.	Estimates, 1937-38.	Heads of Account.	No. of Detailed Account (if any).	Estimates, 1938-39.
	1,10,500	A. UNCLAIMED DEPOSITS	...	1,03,000
	...	D. SALE PROCEEDS OF DURBAR PRESENTS ...	...	...
	1,300	E. SALE OF OLD STORES AND MATERIALS ...	...	1,000
	26,500	G. FEES FOR GOVERNMENT AUDIT ...	...	30,100
	4,500	I. CONTRIBUTIONS	...	4,500
	20,000	J. RENTS	...	21,500
	15,200	K. RATES AND TAXES (HOUSE TAX IN HUKAWNG VALLEY AND TRIANGLE).	...	15,000
	15,600	L. NATURALIZATION, PASSPORT AND COPYRIGHT FEES.	XXXVI-L	17,500
	13,000	M. OTHER FEES, FINES AND FORFEITURES	...	16,000
	21,000	Q. RECOVERIES OF OVERPAYMENTS ...	...	15,000
	5,000	R. RECEIPTS FROM KARENNI STATES ...	...	5,350
	23,400	S. COLLECTION OF PAYMENTS FOR SERVICES RENDERED.	...	35,000
	†91,400	T. MISCELLANEOUS	...	63,500
	1,000	V. RECEIPTS IN ENGLAND	...	...
	3,48,400	Total ...	...	3,27,450
	36,400	X. *Deduct* Refunds	...	*40,450*
	3,12,000	Net Total ...	...	2,87,000

Detailed Account.—XXXVI-L. NATURALIZATION, ETC., FEES.

Controlling Officers—Secretary, Defence Department for head (1) and Secretary, Home Department for head (2).

	15,600	(1) Naturalization Fees	1,500
		(2) Passport Fees	16,000
	15,600	Total ...	17,500

† Includes Rs. 44,900 representing transfers from the deposit account for economic development and improvement of rural areas.

XXXVII.—DEFENCE SERVICES—EFFECTIVE.

Controlling Officer—G.O.C., Army in Burma.

Estimates, 1937-38.	Heads of Account.	No. of Detailed Account (if any).	Estimates, 1938-39.
	XXXVII—DEFENCE SERVICES—EFFECTIVE—		
10,000	A.—FIGHTING SERVICES	XXXVIIA	11,000
52,000	B.—ADMINISTRATIVE SERVICES ...	XXXVIIB	53,040
3,41,000	C.—MANUFACTURING ESTABLISHMENTS (INCLUDING STORES).	XXXVIIC	3,51,350
...	D.—HEADQUARTERS' STAFF	XXXVIID	50
2,19,900	E.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFACTURING ESTABLISHMENTS AND M.E.S.).	XXXVIIE	1,58,310
...	F.—SPECIAL SERVICES	...	...
8,050	G.—TRANSPORTATION	XXXVIIG	4,100
50	H.—MISCELLANEOUS	XXXVIIH	870
95,000	I.—MILITARY ENGINEER SERVICE (INCLUDING STORES).	XXXVIII	85,100
2,000	J.—AUXILIARY AND TERRITORIAL FORCES	XXXVIIJ	2,000
...	For rounding ...	...	180
7,28,000	TOTAL, ARMY IN BURMA ...	...	6,66,000
...	K.—ROYAL AIR FORCE	...	...
...	L.—ROYAL NAVY	...	...
7,28,000	TOTAL, XXXVII ...	...	6,66,000

Detailed Account XXXVIIA.—FIGHTING SERVICES.

Estimates, 1937-38.	Heads of Account.	Estimates, 1938-39.
	I. RECEIPTS IN BURMA.	
8,000	(1) Miscellaneous	7,000
8,000	TOTAL RECEIPTS IN BURMA ..	7,000
	II. RECEIPTS IN ENGLAND.	
2,000	(1) Miscellaneous	4,000
2,000	TOTAL RECEIPTS IN ENGLAND ...	4,000
10,000	TOTAL RECEIPTS XXXVIIA ...	11,000

Detailed Account XXXVIIB.—ADMINISTRATIVE SERVICES.

Estimates, 1937-38.	Heads of Account.	Estimates, 1938-39.
	Sub-head *a*.—**Supply and Transport Services.**	
	I. RECEIPTS IN BURMA.	
310	(1) Credits for services rendered by Government transport to civil and other departments and individuals.	300
10	(2) Miscellaneous	50
320	TOTAL RECEIPTS IN BURMA ...	350
	Sub-head *b*.—**Medical Services.**	
	I. RECEIPTS IN BURMA.	
11,230	(1) Hospital stoppages from officers etc.	12,000
...	(2) Credits for services rendered	...
...	(3) Miscellaneous	800
...	(4) Sale proceeds of X-Ray stores in charge of military hospitals.	...
11,230	TOTAL RECEIPTS IN BURMA ...	12,800
	Sub-head *c*.—**Military Accounts Offices.**	
	I. RECEIPTS IN BURMA.	
50	(1) Miscellaneous	...
50	TOTAL RECEIPTS IN BURMA ...	...
	Sub-head *d*.—**Cantonments.**	
	I. RECEIPTS IN BURMA.	
7,000	(1) Receipts from Class "A" lands	10,050
2,500	(2) Receipts from Class "B" lands managed by Military Estates Office.	2,750
1,500	(3) Government share of receipts from Class "B" lands managed by Cantonment authorities.	3,590
8,000	(4) Miscellaneous	7,500
20,000	(5) Receipts on account of water supplied from the M.E.S. supply system to paying consumers.	15,000
39,000	TOTAL RECEIPTS IN BURMA ...	38,890
	Sub-head *e*.—**Miscellaneous Services rendered to Civil Departments by the Lethal Stores Inspectorate.**	
1,400	I. RECEIPTS IN BURMA	...
1,400	TOTAL RECEIPTS IN BURMA ...	...
52,000	**Total Receipts in Burma Sub-heads *a*. to *e*.** ...	52,040
...	II. RECEIPTS IN ENGLAND SUB-HEADS *a*. to *e*. ...	1,000
52,000	TOTAL RECEIPTS XXXVIIB. ...	53,040

Detailed Account XXXVIIc —MANUFACTURING ESTABLISHMENTS (INCLUDING STORES).

Estimates, 1937-38.	Heads of Account.	Estimates, 1938-39.
	Sub-head *a.*—**Medical Store Depot**.	
	I. RECEIPTS IN BURMA.	
20	(1) Proceeds from sale of surplus stores ...	50
200	(2) Proceeds from sale of obsolete stores ...	100
3,29,700	(3) Value of supplies made and services rendered to non-military institutions by the depot.	3,50,000
11,000	(4) Value of supplies made and services rendered to Medical Store Depots in India.	1,000
80	(5) Miscellaneous	200
3,41,000	TOTAL RECEIPTS IN BURMA ...	3,51,350
3,41,000	TOTAL RECEIPTS XXXVIIc. ...	3,51,350

Detailed Account XXXVIID.—HEADQUARTERS' STAFF.

Estimates, 1937-38.	Heads of Account	Estimates, 1938-39.
	I. RECEIPTS IN BURMA.	
...	(1) Miscellaneous	50
...	TOTAL RECEIPTS IN BURMA ...	50
...	TOTAL RECEIPTS XXXVIID ...	50

Detailed Account XXXVIIE.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFACTURING ESTABLISHMENTS AND M.E.S.)

Estimates, 1937-38.	Heads of Account	Estimates, 1938-39.
	Sub-head *a.*—**Supply and Transport Service.**	
	I. RECEIPTS IN BURMA.	
	(1) Proceeds of sale of surplus, obsolete and condemned stores—	
100	(i) Provisions	100
...	(ii) Forage	...
...	(iii) Petrol and lubricants	150
...	(iv) Kerosene oil	50
...	(v) Coal and firewood	50
3,600	(vi) Miscellaneous stores	1,500
...	(vii) M.T. Stores	400
...	(viii) M.T. Vehicles	600
3,700	Total, (1) ...	2,850
	(2) Value of stores issued on payment to officers and others—	
24,500	(i) Provisions	27,500
6,300	(ii) Forage	10,000
2,800	(iii) Petrol and lubricants	100
400	(iv) Kerosene oil	300
5,600	(v) Coal and firewood	5,000
100	(vi) Miscellaneous stores	50
...	(vii) Recoveries on account of services rendered by M.T. units to non-military departments and others.	...
2,000	(viii) *Deduct*—Refund of excise duty on payment issues of petrol.	...
100	(ix) *Deduct*—Refund of excise duty on payment issues of kerosene.	...
37,600	Total, (2) ...	*42,950*
41,300	TOTAL RECEIPTS IN BURMA ...	45,800
41,300	**Total Sub-head *a.*** ...	45,800

Detailed Account XXXVIIE.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFACTURING ESTABLISHMENTS AND M.E.S).

Estimates, 1937-38.	Heads of Account.	Estimates, 1938-39.
	Sub-head *b*.—**Animals.**	
	I. RECEIPTS IN BURMA.	
2,000	(1) Sale proceeds of officers' chargers	1,490
2,000	(2) Sale proceeds of cast animals etc.	100
600	(3) Sale proceeds of hides of animals	600
...	(4) Insurance fees on account of horses	220
4,600	TOTAL RECEIPTS IN BURMA ...	2,410
4,600	**Total Sub-head *b*** ...	2,410

Detailed Account XXXVIIB.—PURCHASE AND SALE OF STORES EQUIPMENT AND ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFACTURING ESTABLISHMENTS AND M.E.S.).

Estimates, 1937-38.	Heads of Account.	Estimates, 1938-39.
	Sub-head *c*.—**Ordnance Service.**	
	I. RECEIPTS IN **BURMA.**	
	(1) Ordnance Stores—	
8,000	(i) Value of stores issued on payment to officers and others.	6,000
10,000	(ii) Sale proceeds of obsolete stores and waste ...	1,200
15,000	(iii) Sale proceeds of surplus stores	100
8,000	(iv) Miscellaneous	4,000
41,000		11,300
	(2) Clothing—	
5,000	(i) Value of stores issued on payment to officers and others who are not in receipt of clothing allowance.	1,500
1,27,000	(ii) Value of stores issued on payment to soldiers in receipt of clothing allowance.	96,000
1,000	(iii) Sale proceeds of obsolete stores and waste ...	300
...	(iv) Sale proceeds of surplus stores	...
1,33,000		97,800
	II. RECEIPTS IN ENGLAND.	
...	(1) Stores taken from Burma with troops ...	1,000
...	TOTAL RECEIPTS IN ENGLAND ...	1,000
1,74,000	**Total Sub-head *c*** ...	1,10,100
2,19,900	TOTAL RECEIPTS XXXVIIB. ...	1,58,310

Detailed Account—XXXVIIG.—TRANSPORTATION.

Estimates, 1937-38.	Heads of Account.	Estimates, 1938-39.
	Sub-head a.—Transportation.	
	I. RECEIPTS IN BURMA.	
4,000	(1) Recoveries of table money, etc., and other miscellaneous items.	3,000
1,050	(2) Hired Transport	100
5,050	TOTAL RECEIPTS IN BURMA ...	3,100
	II. RECEIPTS IN ENGLAND.	
3,000	(1) Receipts in connection with the transport of troops and concession passages and other miscellaneous charges.	...
...	(2) Transportation and Miscellaneous	1,000
3,000	TOTAL RECEIPTS IN ENGLAND ...	1,000
8,050	TOTAL RECEIPTS XXXVIIG. ...	4,100

Detailed Account—XXXVIIH.—MISCELLANEOUS.

Estimates, 1937-38.	Heads of Account.	Estimates, 1938-39.
	Sub-head *a*.—Miscellaneous.	
	I. RECEIPTS IN BURMA.	
50	(1) Miscellaneous	870
50	TOTAL RECEIPTS IN BURMA ...	870
50	TOTAL RECEIPTS XXXVIIH. ...	870

Detailed Account XXXVII-I.—MILITARY ENGINEER SERVICE (INCLUDING STORES).

Estimates, 1937-38.	Heads of Account.	Estimates, 1938-39.
	Sub-head *a*.—**Rents.**	
	I. RECEIPTS IN BURMA.	
48,000	(1) Buildings	45,600
300	(2) Furniture	200
900	(3) Internal electrical installations and hire of fans ...	1,100
800	(4) Miscellaneous	500
50,000	TOTAL RECEIPTS IN BURMA ...	48,400
50,000	**Total Sub-head *a*.** ...	48,400
	Sub-head *b*.—**Recoveries on Account of Supply of :—**	
	I. RECEIPTS IN BURMA.	
13,000	(1) Water	2,800
23,000	(2) Electric energy	24,400
36,000	TOTAL RECEIPTS IN BURMA ...	27,200
36,000	**Total Sub-head *b*.** ...	27,200
	Sub-head *c*.—**Sales of Government Property.**	
4,000	I. RECEIPTS IN BURMA.	3,700
4,000	TOTAL RECEIPTS IN BURMA ...	3,700
4,000	**Total Sub-head *c*.** ...	3,700
	Sub-head *d*.—**Miscellaneous**	
5,000	I. RECEIPTS IN BURMA.	5,800
5,000	TOTAL RECEIPTS IN BURMA ...	5,800
5,000	**Total Sub-head *d*.** ...	5,800
95,000	TOTAL RECEIPTS XXXVII-I. ...	85,100

Detailed Account XXXVII-J.—AUXILIARY AND TERRITORIAL FORCES.

Estimates 1937-38.	Heads of Account.	Estimates, 1938-39.
	I. RECEIPTS IN BURMA.	
2,000	(1) Miscellaneous	2,000
2,000	TOTAL RECEIPTS IN BURMA ...	2,000
2,000	... TOTAL RECEIPTS XXXVII-J. ...	2,000

XXXVIII.—DEFENCE SERVICES—NON-EFFECTIVE.

Estimates, 1937-38.	Heads of Account.	No. of Detailed Account (if any).	Estimates, 1938-39.
	XXXVIII.—DEFENCE SERVICES—NON-EFFECTIVE—		
...	A.—ARMY	XXXVIIIA	2,050
...	For rounding ...	...	-50
...	TOTAL XXXVIII ...	...	2,000

Detailed Account XXXVIII.—DEFENCE SERVICES—NON-EFFECTIVE.

A.—ARMY.

Estimates, 1937-38.	Heads of Account.	Estimates, 1938-39.
	I. RECEIPTS IN BURMA.	
...	(1) Decorations and Medals	50
...	(2) Miscellaneous Receipts	2,000
...	TOTAL RECEIPTS IN BURMA ...	2,050
...	TOTAL RECEIPTS XXXVIIIA ...	2,050

XXXIX.—FRONTIER FORCE.

Controlling Officer—Inspector-General, Frontier Force.

Estimates, 1937-38.	Heads of Account.	Estimates, 1938-39.
	MISCELLANEOUS RECEIPTS.	
500	(1) Hospital stoppages recovered from Frontier Forces	400
45,000	(2) Pyawbwè Stud Farm Receipts	40,000
3,51,500	(3) Other items	3,55,000
	For rounding ...	−400
3,97,000	Total ...	3,95,000

XL.—MISCELLANEOUS ADJUSTMENTS BETWEEN BURMA AND THE FEDERATED SHAN STATES.

Controlling Officer—Controller of Finance.

Estimates, 1937-38.	Heads of Accounts.	Estimates, 1938-39.
	A.—Recoveries of Establishment Charges.	
53,500	*a.* **Customs Department**	57,950
74,200	*b.* **Income-tax Department**	1,50,000
15,200	*c.* **Salt Department**	15,290
41,000	*d.* **Forest Department**	41,500
21,100	*e.* **Posts and Telegraphs Department**	22,920
4,400	*f.* **Secretary of State's Department**	9,100
1,000	*g.* **High Commissioner's Department**	1,000
90,000	*h.* **Civil Audit Department**	1,13,920
7,000	*i.* **Ecclesiastical Department**	7,000
14,100	*j.* **External Affairs**	4,100
4,000	*k.* **Motor Vehicles Department**	3,900
11,67,000	*l.* **Defence and Frontier Forces**	16,98,100
5,00,000	*m.* **Recoveries for Leave, Pension and Passages** ...	1,70,220
10,000	*n.* **Overhead Recoveries**	10,000
-500	For rounding	...
20,02,000	... **Total** ...	23,05,000

(b) REVENUE RECEIPTS—EXTRAORDINARY.

XLI—EXTRAORDINARY RECEIPTS.

Controlling Officers—Various.

Estimates, 1937-38.	Heads of Accounts.	Estimates, 1938-39.
	Recoveries of pre-separation loans and advances—	
	(1) Loans to municipalities	56,950
	(2) Loans to district and other local fund committees— (3) Other funds	6,680
	(3) Loans to land holders and other notabilities	1,750
	(4) Advances to cultivators—	
	(i) Advances under the Agriculturists Loans Act in areas other than those specified in Part I of Second Schedule to the Government of Burma Act.	2,24,000
	(ii) Loans under the Land Improvements Loans Act ...	9,000
	(iv) Loans to agricultural credit societies	16,100
	(5) Miscellaneous loans and advances—	
	(ii) Co-operative societies (other than agricultural credit societies and weavers).	1,330
	(iv) Other advances (Mayo Marine Club)	6,770
	(6) Loans to Government servants—	
	(i) House-building advances—	
	1. Civil Department	75,000
	2. Posts and Telegraphs Department	13,000
	3. Defence Services	1,100
	(ii) Advances for purchase of motor cars—	
	1. Civil Department	35,000
	2. Posts and Telegraphs Department	4,550
	3. Defence Services	14,500
	(iii) Advances for purchase of other conveyances—	
	1. Civil Department	50
	2. Posts and Telegraphs Department	20
	3. Defence Services	200
	(iv) Passage advances—	
	1. Civil Department	10,000
10,000	Sale of land	...
1,000	*Deduct*—Refunds	...
9,000	Total ...	4,76,000

(c) *DEBT AND DEPOSIT HEADS.*

LOANS TO THE FEDERATED SHAN STATES.

Controlling Officer—Controller of Finance.

	A. Share of Burma Debt ascribed to the Federal Fund of the Federated Shan States—		
4,42,800	(1) Capitalised portion of pensions in issue ...	...	...
12,100	(2) Working Balance	...	...
97,300	(3) Other Debt	...	...
-200	For rounding	...	...
5,52,000	Total ...	...	...

EXPLANATORY MEMORANDUM

BY THE

FINANCE SECRETARY

ON THE

BUDGET OF THE GOVERNMENT OF BURMA, 1938-39

As presented to the Burma Legislature.

CONTENTS.

INTRODUCTORY.

[Unless otherwise stated the amounts mentioned are in thousands of rupees (omitting 000); the expressions " last year ", " current year " and " next year " stand for the financial years 1936-37, 1937-38 and 1938-39 respectively.]

The Annual Financial Statement of Burma for 1938-39 (referred to as the budget) as presented to the Legislature incorporates several important changes in form as decided upon by Government. These have been carried out in consequence of the Premier's undertaking given on the 27th August 1937 at the second session of the House of Representatives that the budget would be simplified and made more easily comprehensible. In the first place as was foreshadowed at the first session of the Legislature in February 1937 the question of the number of demands for grants to be laid before the House has been considered and in place of one consolidated grant for each Minister the expenditure which the House is asked to vote has been divided into 45 demands. Associated with each demand is a statement of the charged expenditure relating to that demand. That portion of the budget which last year was shortly described as " The Section 7 Budget " has now been substituted by a statement entitled " Defence Department Estimates " the whole expenditure of which is charged on the revenues of Burma.

2. In past years the budget has been presented in a single volume but for next year it is divided into three books for the sake of convenience and easy reference.

Book 1 starts with the abstract of ordinary revenue and expenditure and shows the revenue surplus for the year. Statement A is a statement of revenue receipts by major heads which corresponds to page 2 of the budget for the current year. Statement B is a similar statement of expenditure debitable to revenue and corresponds to pages 4 and 5 of the current year's budget. Statement C is an abstract of the disbursements under the debt and deposit heads which require the vote of the House. On the receipts side of the statement is shown the source from which the funds to make these disbursements are drawn. Following these three statements is a consolidated statement giving the details of revenue receipts by sub-heads and detailed heads. In the current year's budget receipts were split up and were prefixed to the detailed statement of each grant. Book 1 ends with this memorandum.

Book 2 is confined to the detailed statements in support of the demands for grants and of the various appropriations of expenditure charged on the revenues of Burma including the Defence Department estimates of expenditure. Appendix 1 to this book gives the details of the Posts and Telegraphs estimates, and Appendix 2 the details of Defence Department estimates. Appendices 3 and 4 set out the details of the pay and allowances of the various establishments for which provision has been made in the estimates ; Appendix 3 gives the details for the ministerial field while Appendix 4 refers only to the Defence Department estimates.

Book 3 is the ways and means budget and starts with an abstract by major heads. The first item is the revenue surplus brought down from Book 1 followed by net figures for receipts and disbursements under the various heads of the debt and deposit section of the accounts. The abstract ends with the amounts of the opening and closing balance for the year which represent Government's bank balances in England and in Burma and include the cash balances of treasuries in Burma. The various statements which were printed in the current year's budget on the pages immediately preceding the demands for grants have been transferred to this volume.

3. Besides these changes in the form of the budget various changes have also been effected in the accounts heads under which certain transactions have previously been recorded. The more important changes are as follows :—

(*a*) *Salt*.—The receipts under "IV. Salt" are made up partly of customs duty on imported foreign salt and partly of an excise duty on salt produced in Burma. It is more logical therefore to include the former class of receipts under the head "I. Customs" and the second class of receipts under the head "II. Excise Duties." In the same way the expenditure on the Salt Department whose duties are mainly in respect of salt produced locally should more logically be shown under "2. Excise Duties" and this has been done in the budget. The heads IV and 4 thus left vacant have been utilized for the new item of receipts and expenditure "State Lottery."

(*b*) *Land Revenue*.—In the past there has been a transfer between Land Revenue and Irrigation heads of account of that portion of land revenue which is ascribed to Irrigation works. Since it has been decided that in the budget the Irrigation Department shall not be treated as a commercial department in any respect it is no longer necessary to carry out this transfer which obscures the real amount of receipts under Land Revenue.

The deduct entry under "**V.** Land Revenue—Portion of land revenue due to Irrigation works" has been omitted and the corresponding credit entry under the Irrigation heads has also disappeared.

(*c*) *Miscellaneous Railway Expenditure.*—This head was used to record the expenditure incurred on Railway audit and Railway inspection the amount of which is recovered from the Railway Board and therefore the net amount shown in the grant is nil. It has been decided that the payment by Government to the Railway Board on account of Government's guarantee of the losses incurred on the Moulmein-Ye Railway and the annual payment for the cost of construction of a roadway on the Ava bridge which were previously shown under "45. Miscellaneous" should now be shown under this head. It has also been decided that the estimated revenue deficit of the Railway Board to be met from the revenues of Burma should be shown under this head and voted by the House annually. For the first year as a temporary measure the estimated loss has been shown as a payment from the amount of the Railway depreciation fund deemed to be owing by Government under section 77 of the Act.

(*d*) *Irrigation.*— The credit for the portion of land revenue due to irrigation works has been omitted.

(*e*) *Interest.*—In the current year interest on Government's debt has been allocated between the four heads "12. Interest on Irrigation works with capital accounts," "15. Posts and Telegraphs Interest," "17. Interest on ordinary debt" and "18. Interest on other obligations." Further, part of the expenditure under "17. Interest on ordinary debt" has been charged by means of credit and debit entries under the relevant heads concerned to the Forest Department equivalent to the interest calculated on its capital at charge and part to the head "Superannuation allowances and pensions" equivalent to the calculated amount of interest which would have been due if payments for commuted value of pensions had been met from borrowed capital. It has been decided that in next year's budget heads 17 and 18 should be amalgamated and that only commercial concerns should be charged interest, *i.e.* the Posts and Telegraphs Department and the Utilization Circle of the Forest Department ; the amount of interest transferred from the head 17 to the head 8 is confined to the interest calculated on the capital at charge of that circle. The entries relating to commuted value of pensions which were purely book-keeping entries have been abolished. The interest payable by the Posts and Telegraphs Department on its capital at charge is now shown as an item under "Working Expenses."

(*f*) *Appropriation for reduction or avoidance of debt.*—The liability of Burma to India under the debt settlement is made up of two parts, liability for ordinary debt and liability for pensions fully earned at separation. It has now been decided by an Order in Council that the liability for the latter portion shall not be discharged by an equated payment of a capitalized liability but as a percentage—7·5 per cent—of the actual bill for pensions fully earned at separation paid annually by the Government of India. The payment of this liability has therefore been transferred to the head "43. Superannuation Allowances and Pensions" to which it more properly belongs. This also involves the elimination of the item "Interest portion of the equated payment of the Burma debt to India for pensionary liabilities included in the current year's budget" under "17. Interest on ordinary debt." In the current year's budget the repayment to the Railway Board under section 77 of the Act of sums out of the existing Railway funds deemed to be owing by the Government of Burma were shown only under the debt and deposit heads. As it has been decided by the present Government that these repayments should be a debit against the revenue of the year in which they are made these sums are now shown under this head "Appropriation for debt." The deduct entry for the principal portion of the equated payments on account of commuted value of pensions has also disappeared.

(*g*) *Civil Works.*—As it has been decided to omit all accounting entries regarding the road fund from the budget the entries affecting the road fund under "Civil Works" have been eliminated. A *pro forma* account of the road fund will however still be kept up and may be found in Book 3.

(*h*) *Extraordinary Receipts.*—All the loans and advances by Government outstanding at separation which were previously made out of the Government of India's funds became at separation an asset of the Government of Burma with an equivalent amount of debt attached to it. This debt is liquidated annually by equated payments debited to revenue and therefore it has been decided to show the recoveries of these loans and advances as credits to revenue. They have been included under this head by transfer from the debt and deposit heads.

(*i*) *Capital expenditure not debitable to revenue.*—So long as Government does not embark on large capital schemes for which it has to borrow money it has been decided that the annual recurring expenditure on small capital schemes, the amount of which does not vary widely from year to year, should be met from revenue. It has also been decided that in all cases the payments of commuted value of pensions should be a direct

charge against revenue in the year in which they are incurred. Expenditure therefore previously shown in the section of the budget called "Capital expenditure not debitable to revenue" is now shown under the corresponding heads under "Expenditure debitable to revenue."

(*j*) *Economic development funds, etc.*—Besides the road fund in the current year's budget there are shown transfers from the fund for economic development and improvement of rural areas to the relevant receipts heads under revenue receipts. It has been decided to abolish these entries in the budget and to retain in Book 3 merely *pro forma* accounts which do not affect the budget. This does not affect the amount of expenditure actually provided for the purposes of rural economic development but merely eliminates corresponding entries of transfers from deposit funds to the revenue receipt heads "Medical," "Public Health," "Agriculture," "Veterinary," "Co-operative Credit" and "Civil Works." The General Police Fund for which no provision is made in the Police Act as adapted at separation has also disappeared and the transactions both receipts and disbursements previously credited and debited to this fund are now shown as direct credits and debits to the revenue heads "Police" and "Receipts in aid of superannuation."

4. The comparison therefore between the budget estimates for next year and the allotments for the current year is not a valid one. The table below recasts the current year's allotments in the form which they would have assumed, had the current year's budget been drawn up on the same lines as next year's budget. The comparisons made later in this memorandum between the receipts and expenditure of the current year and next year are based on this table. It is to be noted that the column "Adjusted allotments" does not take into account any decisions which were made subsequent to the framing of the budget affecting the actual estimates included in receipts or expenditure heads. Thus the head "V. Land Revenue" has not been diminished to allow for the reduction of two-fifths in the rates of capitation and *thathameda* taxes nor does the head "III. Taxes on income" include anything for surcharge as in both cases orders were issued subsequent to the framing of the budget. The totals for receipts and expenditure do not agree with the totals of the budget as originally framed because there have been transfers of deduct entries from the receipts side to expenditure on the expenditure side and also certain transfers between the debt and deposit section and the revenue section have been eliminated.

Comparison between current year's estimates as adjusted and next year's estimates.

TABLE I.

RECEIPTS.

Heads of Account.	Estimates, 1937-38.	Adjusted Estimates, 1937-38.	Estimates, 1938-39.
	Rs.	Rs.	Rs.
(a) *REVENUE RECEIPTS.*			
I.—CUSTOMS	3,59,98	3,92,49	3,70,17
II.—EXCISE DUTIES	1,05,95	1,18,72	1,33,02
III.—TAXES ON INCOME	1,49,16	1,49,16	1,60,61
SALT	44,63	...	...
IV.—STATE LOTTERY	...	...	10,00
V.—LAND REVENUE	5,09,79	5,63,74	5,09,24
VI.—EXCISE	87,77	87,12	90,04
VII.—STAMPS	37,97	37,97	36,49
VIII.—FOREST	1,37,06	1,37,06	1,50,00
IX.—REGISTRATION	3,33	3,33	3,25
X.—OTHER TAXES AND DUTIES ...	7,83	7,83	9,18
XIII.—IRRIGATION, ETC., WORKS WITH CAPITAL ACCOUNTS.	31,23	9,31	8,49
XIV.—IRRIGATION, ETC., WORKS (NO CAPITAL ACCOUNTS).	1,49	13	34
XV.—POSTS AND TELEGRAPHS (NET, *i.e.* LESS WORKING EXPENSES.)	1,57	*-3,19*	*-3,44*
XVI.—INTEREST	3,23	3,23	2,24
XVII.—ADMINISTRATION OF JUSTICE ...	8,37	8,37	8,27
XVIII.—JAILS AND CONVICT SETTLEMENTS ...	9,36	9,36	10,94
XIX.—POLICE	8,00	8,71	8,48
XX.—PORTS AND PILOTAGE	2,16	2,16	2,17
XXI.—LIGHTHOUSES AND LIGHTSHIPS ...	...	...	...
XXII.—EDUCATION	5,05	4,80	4,82
XXIII.—MEDICAL	5,92	5,84	5,99
XXIV.—PUBLIC HEALTH	2,22	1,65	1,77
XXV.—AGRICULTURE	1,38	1,12	1,29
XXVI.—VETERINARY	17	12	12
XXVII.—CO-OPERATIVE CREDIT	17	3	2
XXVIII.—INDUSTRIES	9	9	14
XXIX.—AVIATION	38	38	62
XXX.—MISCELLANEOUS DEPARTMENTS ...	1,84	1,84	2,00
XXXI.—CURRENCY	...	...	40
XXXIII.—CIVIL WORKS	11,78	11,19	10,79
XXXIV.—RECEIPTS IN AID OF SUPERANNUATION	88	72	71
XXXV.—STATIONERY AND PRINTING ...	1,30	1,30	1,36
XXXVI.—MISCELLANEOUS	3,12	2,77	2,87
XXXVII.—DEFENCE RECEIPTS—EFFECTIVE ...	7,28	7,28	6,66
XXXVIII.—DEFENCE RECEIPTS—NON-EFFECTIVE	...	...	2
XXXIX.—FRONTIER FORCE	3,97	3,97	3,95
XL.—MISCELLANEOUS ADJUSTMENTS BETWEEN BURMA AND THE FEDERATED SHAN STATES.	20,02	20,02	23,05
XLI.—EXTRAORDINARY RECEIPTS ...	9	12,62	4,76
Totals ...	15,74,54	16,11,24	15,80,83

TABLE II.

EXPENDITURE.

Major Heads of Account. (1)	Allotments, 1937-38. (2)	Adjusted Allotments, 1937-38. (3)	Supplementary Grants. (4)	Modified Allotments, 1937-38. (Total of columns 3 and 4.) (5)	Estimates, 1938-39. (6)
(a) EXPENDITURE DEBITABLE TO REVENUE.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Customs	10,74	11,09	40	11,49	11,55
2. Excise Duties	65	2,23	...	2,23	2,24
3. Taxes on Income ...	10,53	10,53	...	10,53	10,64
Salt	1,93	...	...	...	...
4. State Lottery	...	...	...	...	2,00
5. Land Revenue	56,02	57,63	7	57,70	55,45
6. Excise	18,70	18,70	...	18,70	19,71
7. Stamps	98	98	...	98	89
8. Forest	59,26	59,17	55	59,72	60,68
8A. Forest Capital Outlay ...	1,07	1,07	6	1,13	1,19
9. Registration	1,33	1,33	...	1,33	1,37
10. Other Taxes and Duties ...	1,29	1,29	2	1,31	1,27
11. Miscellaneous Railway Expenditure.	1,04	21,29	...	21,29	16,34
Int. on Wks. with Cap. Accts.	23,79	...	...	...	...
12. Rev. Expdre. on Wks. for which Cap. Accts. are kept.	...	27,98	...	27,98	28,37
13. Other Rev. Expenditure	5,34	5,07	20	5,27	4,14
14. Constn. of Irrgn., Navgn., etc., Works.	...	3,32	...	3,32	3,05
15. Posts and Telegraphs-Interest on Debt.	4,76	...	...	...	...
16. Capital Outlay on Posts and Telegraphs.	78	3,70	28	3,98	-2,06
17. Interest on Debt and other Obligations.	45,83 28,78	76,73	...	76,73	69,55
18. Appropriation for Reduction or Avoidance of Debt.	1,05,83	1,04,31	...	1,04,31	99,35
20. General Administration ...	1,11,95	1,11,95	5,35	1,17,30	1,20,56
21. Audit	13,82	13,82	...	13,82	13,64
22. Administration of Justice	55,47	55,47	7	55,54	55,36
23. Jails and Convict Settlements.	32,06	32,06	1,31	33,37	34,10
24. Police	1,52,57	1,53,06	1,70	1,54,76	1,54,41
25. Ports and Pilotage ...	4,89	4,89	11	5,00	4,47
27. Ecclesiastical	2,10	2,10	...	2,10	2,13
28. External Affairs ...	2,33	2,33	...	2,33	67
29. Scientific Departments ...	7,81	7,90	...	7,90	8,95
30. Education	84,58	84,58	10	84,68	99,80
31. Medical	43,67	43,67	1	43,68	47,34
32. Public Health	11,94	11,94	91	12,85	13,14
33. Agriculture	10,19	10,19	...	10,19	10,75
34. Veterinary	5,47	5,47	...	5,47	5,63
35. Co-operative Credit ...	3,92	3,92	...	3,92	5,63
36. Industries	2,19	2,19	...	2,19	2,18
Totals, carried over ...	9,23,61	9,51,96	11,14	9,63,10	9,64,49

Major Heads of Account. (1)	Allotments, 1937-38. (2)	Adjusted Allotments, 1937-38. (3)	Supplementary Grants. (4)	Modified Allotments, 1937-38. (Total of columns 3 and 4). (5)	Estimates, 1938-39. (6)
	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...	9,23,61	9 51,96	11,14	9,63,10	9,64,49
(*a*) *EXPENDITURE DEBITABLE TO REVENUE*—concld.					
37. AVIATION	4,93	4,78	...	4,78	4,89
37A. CAPITAL OUTLAY ON CIVIL AVIATION.	1,47	1,47	...	1,47	1,02
38. MISCELLANEOUS DEPARTMENTS	2,78	2,78	...	2.78	3.17
41. CIVIL WORKS	1,23,82	1,36,86	1,14	1,38,00	1,32,22
42. FAMINE RELIEF ...	20	20	...	20	20
43. SUPRN. ALLWNCS. & PENSIONS	83,40	1,61,59	12	1,61,71	1,45,51
43A. COMMUTATION ...	...	26,50	...	26 50	6,07
44. STATIONERY AND PRINTING ...	10,64	10,64	...	10,64	11,65
45. MISCELLANEOUS	12.26	6,28	78	7,06	6,39
46. DEFENCE SERVICES—EFFECTIVE.	1,28,69	1.28,69	11,00	1,39,69	1,43,99
47. DEFENCE SERVICES—NON-EFFECTIVE.	4,61	4,61	...	4,61	4,61
48. FRONTIER FORCE ...	53,96	53,96	5,57	59,53	60,76
49. MISCELLANEOUS ADJUSTMENTS BETWEEN BURMA AND FEDERATED SHAN STATES.	45,08	45,08	...	45,08	57,32
50. EXTRAORDINARY CHARGES ...	1	...	...	...	...
Totals (*a*) ...	13,95,46	15,35,40	29,75	15,65,15	15,42,29
(*b*) *CAPITAL EXPENDITURE NOT DEBITABLE TO REVENUE.*					
52. CONSTRUCTION OF IRRIGATION, ETC., WORKS.	3,47	...	...	...	...
53. CAPITAL OUTLAY ON POSTS AND TELEGRAPHS.	2,92	...	...	...	...
58. PAYMENTS OF COMMUTED VALUE OF PENSIONS.	20,82	...	...	...	...
59. PAYMENTS TO RETRENCHED PERSONNEL.	*-1,81*	...	...	...	...
Total (*b*) ...	25,40	...	...	...	...
Totals (*a*) and (*b*) ...	14,20,86	15,35,40	29,75	15,65,15	15,42,29

Accounts, 1936-37.

5. The revised estimate for 1936-37 as disclosed in the Finance Member's note on the estimates for 1937-38 anticipated a small revenue deficit of 2·99 lakhs and capital expenditure of 4·15 lakhs. The closing balance was estimated at 86·68 lakhs. The actual surplus however was 30·28 lakhs out of which was met 8·86 lakhs of capital expenditure and the closing balance was Rs. 1,21·85 lakhs. The whole of the closing balance went to reduce the debt of Burma to India in the debt settlement. The increase in the revenue surplus of approximalely 33 lakhs was the net result of the following variations between the revised estimate and the actual figures :—

	Rs. lakhs.
Receipts more—	
Land Revenue ...	+10
Forest	+ 8
Scheduled taxes ...	+ 1
Smaller Expenditure—	
Other revenue expenditure	+ 1
Medical	+ 1
Civil Works ...	+ 6
All other expenditure items	+ 6
	+33

The increase in the capital expenditure 4·71 was more than accounted for by the purchase of a building for the new General Post Office, Rangoon.

Revised Estimates, 1937-38.

6. The revised estimate for the current year compares with the adjusted budget estimate as shown below :—

—	Adjusted allotments, 1937-38.	Revised, 1937-38.
Revenue	16,11·24	15,00·86
Expenditure	15,35·40	14,94·05
Surplus ...	+ 75·84	+ 6·81

7. The important variations as compared with the adjusted budget allotments are as follows omitting variations due to accounting adjustments :—

			Figures in lakhs. Better +	Worse –
Receipts—				
Customs, Excise Duty and Salt		...	6	...
Taxes on income	...	...	1	...
Land Revenue	...	...	...	121
Excise	...	...	4	...
Stamps	...	...	2	...
Forest	...	...	18	...
Other taxes and duties	...	...	2	...
Expenditure—				
Land Revenue	...	...	7	...
Payment of Railway losses	...	...	8	...
Repayment of debt Railway funds		...	15	...
General Administration	...	...	...	4
Commutation of pensions	...	...	3	...
Defence services	...	...	...	10
			66	135
Net deterioration		...	69	

The improvement under the head Customs Duties, Excise Duties and Salt taken together is due to increases under "All other items" of Revenue Duties, rice export duty and countervailing import duties counterbalanced by decreases under foreign cotton and artificial silk fabrics, foreign salt and sugar. There are also increases in the excise duties receipts under motor spirit and kerosene duties. The increase under Taxes on income is made up of an increase due to the surcharge which was not included in the current year's budget figures counterbalanced by larger refunds. Under Land Revenue the large deterioration is due to the reduction of two-fifths in the receipts of capitation and *thathameda*-taxes and to expected larger remissions and decreases in reductions of land revenue rates owing to the December rains and also to expected slower collections of revenue. Under Excise the increase is partly due to increased receipts for auction sales of spirit shops and to larger sales of opium. Under Forest the increase is accounted for by better sales of timber at Government auctions and by larger payments of royalty by long-term lessees. Under Other taxes and duties receipts both under Betting tax and under Registration of motor vehicles have improved. As regards the

expenditure heads, owing to remissions and reductions of land revenue rates and slower collections it is expected that less commission will be paid to headmen. The smaller figure for Repayment of debt is due mainly to proposed smaller repayments to the Railway Board for Depreciation fund debt under section 77 of the Government of Burma Act. Expenditure under General Administration is higher since no provision was made in the budget for payment of Ministers and Parliamentary Secretaries and officers of the Legislature nor for certain increase in staff in the Departments of the Secretariat. Commutation of pensions is less than the budget figure owing to restriction of expenditure towards the end of the year. The increased expenditure under Defence Services has been accounted for by the supplementary estimate laid before the House in August.

BUDGET ESTIMATE, 1938-39.

8. The budget estimate for the next year has already been compared with the adjusted allotment for the current year in tables I and II. It is to be noted that throughout the Budget there are no entries in the columns for Actuals, 1936-37. The reason for this is that in many cases these figures cannot be obtained as separate accounts for Burma were not maintained in the Central books; even where they are available they are not properly comparable with post-separation figures. It is thought therefore that to omit them throughout is less misleading and confusing than to insert some figures and to leave out others. The figures for actuals under purely Provincial heads will be available in the Appropriation Accounts for 1936-37, when these are published. Actuals for 1937-38 will in all cases be inserted in the 1939-40 estimates. The abstract is shown below :—

—	Adjusted allotments, 1937-38.	Budget, 1938-39.
	Lakhs.	Lakhs.
Revenue	16,11·24	15,80·83
Expenditure	15,35·40	15,42·29
Surplus ...	+75·84	+38·54

The detailed variations between the adjusted allotments for the current year and the budget estimates for next year are explained in the section—Notes on certain heads of revenue and

expenditure—which follows. New sources of revenue and the continuance of certain other sources of revenue which would otherwise lapse at the end of the current financial year have contributed to the surplus of 38·54 lakhs as under :—

	Lakhs
Additional import duty on foreign salt 15 per cent of excise duty	2·25
Increased motor spirit duty 1 anna per gallon ...	4·50
Increase of excise duty on salt 2 annas 7·5 pies per 100 viss	·25
Retention of $\frac{1}{12}$ surcharge on income-tax and super-tax	12·50
Retention of additional stamp duties	3·00
State Lottery	10·00
	32·50

It is probable that the following unavoidable expenditure which will have to be met out of this revenue surplus will be incurred in 1938-39 for which no provision has been made in the budget since no sanctions have issued before the budget was framed :—

	Lakhs.
Payment to members of the Legislature	5
Expenditure during 1939 on commencement of construction of a new building for the Legislature ...	2
Supplementary estimates for the Defence Department ...	10
	17

NOTES ON CERTAIN HEADS OF REVENUE AND EXPENDITURE.

9. *Customs.*—The details are as follows :—

TABLE III.

	Adjusted estimates, 1937-38.	Budget, 1938-39.
SEA CUSTOMS.	Lakhs.	Lakhs.
Imports.		
I. REVENUE DUTIES—		
Ale, beer, porter, cider and other fermented liquors ...	4·40	4·75
Spirits and liquors ...	18·00	18·00
Wines	1·30	1·30
Spices	·30	·30
Tea	·35	·40
Carried over ...	24·35	24·75

TABLE III—*contd.*

—	Adjusted estimates, 1937-38.	Budget, 1938-39.
Brought forward ...	24·35	24·75
SEA CUSTOMS—contd.		
Imports.		
I. REVENUE DUTIES—concld.		
Tobacco	5·00	4·75
Kerosene oil	1·70	1·80
Motor spirit	...	·12
Oils, batching, fuel and lubricating	5·00	5·50
Boots and shoes	3·20	1·80
Motor cars, cycles, scooters, omnibuses, chassis, vans, lorries and parts thereof.	7·00	7·00
Electric lighting bulbs	1·40	1·45
Wireless reception instruments and apparatus ...	·60	·70
Dyes derived from coal-tar and coal-tar derivatives ...	·15	·25
Machinery	14·00	14·00
Iron and steel	4·00	4·50
Silver bullion, coin sheets, plates and other manufactures	·10	·20
Tin, block	·10	·09
Metals, other than iron and steel, silver and block tin ...	2·80	3·00
Railway plant and rolling stock	·20	·18
Artificial silk yarn and thread	·05	·05
Yarn and textile fabrics, others	14·00	12·00
Cinematograph films	·07	·07
Portland cement exclusive of white Portland cement ...	1·00	1·25
Pneumatic rubber tyres and tubes	2·75	2·80
Toys, games and sports goods	2·00	1·70
Betel nuts	3·40	3·50
Salt	32·00	27·25
All other articles	104·00	110·00
II. PROTECTIVE DUTIES—		
Wheat and wheat flour	·12	·12
Sugar	4·53	1·00
Heavy chemicals	·03	·03
Iron and steel	11·00	10·00
Silver wire, thread and other manufactures ..	·02	·04
Paper and stationery	·80	·90
Raw silk	·02	...
Silk yarn and thread...	·01	·01
Cotton yarn and thread	2·50	1·50
Cotton fabrics of British manufacture	20·00	20·00
Cotton fabrics not of British manufacture	45·00	25·00
Silk fabrics of British manufacture	2·00	2·50
Cotton hosiery of British manufacture	7·00	3·25
Artificial silk fabrics	10·00	7·00
Fabrics of artificial silk mixed with other materials ...	2·00	1·75
Other textile manufactures	4·10	4·50
Matches, match splints and veneers	·01	...
TOTAL, IMPORTS ...	3,38·01	3,06·31
SEA CUSTOMS—EXPORTS—		
Rice	45·00	48·00

TABLE III—*concld.*

—	Adjusted estimates, 1937-38.	Budget, 1938-39.
SEA CUSTOMS—concld.		
SEA CUSTOMS—MISCELLANEOUS—		
COUNTERVAILING IMPORT DUTIES—		
Sugar	4·85	5·00
Iron and steel	·01	...
Cigarettes	9·00	9·00
Wines and spirits	·65	·80
TOTAL, COUNTERVAILING IMPORT DUTIES ...	14·51	14·80
Miscellaneous	1·00	1·00
TOTAL, SEA CUSTOMS—MISCELLANEOUS ...	15·51	15·80
Land Customs	2·61	2·94
Warehouse and wharf rents	·02	·02
Miscellaneous	1·60	1·60
TOTAL, GROSS REVENUE ...	402·75	374·67
Deduct—Refunds	10·26	4·50
NET TOTAL, REVENUE ...	392·49	370·17

10. *Revenue.*—The net revenue for next year is 22·32 less than the adjusted estimates for the current year. This deterioration is the net result of the following variations :—

	Figures in lakhs. –	+
Revenue duties—		
Yarn and textile fabrics ...	2	...
Foreign salt	5	...
All other articles	...	6
Protective duties—		
Sugar	3	...
Foreign cotton fabrics	20	...
Artificial silk fabrics	3	...
Rice export duty	...	3
Other minor items	...	2
	33	11
Net	– 22	

The budget figures have been estimated on the basis of the revised estimates for the current year allowing for the fact that

the consumption of certain foreign goods is likely to be lower next year owing to the decreased purchasing power of the country in view of lower paddy prices now prevailing. The budget figure for Salt includes 2·25 lakhs for the proposed increased additional duty on salt and takes into account the probable fall in imports of foreign salt owing to the greater degree of protection afforded to the local industry.

Excise Duties.

11. *Revenue.*—The net revenue for next year is estimated at 14·30 lakhs more than the current year. This is made up of the following variations :—

	Figures in lakhs. Better +	Worse −
Motor spirit	11·50	...
Kerosene	6·50	...
Sugar	2·00	...
Matches	...	10·00
Local salt	4·50	...
Other items	...	·20
	24·50	10·20
	+14·30	

Budget estimates for next year are based mainly on revised estimates which have proved that the current year's estimates were under-estimated since there were no reliable figures for the motor spirit and kerosene duties paid in past years in respect of consumption in Burma only. The increase under sugar is a corollary to the drop in customs duty on foreign sugar. Under matches the deterioration is partly due to an under-estimate owing to the absence of past actuals of the amount of matches manufactured in Burma and exported to India on which no excise duty is paid in this country but at least 3 lakhs of the decrease is due to competition from illicit mechanical lighters which have paid no excise duty. In framing the current year's budget there were no reliable figures on which to rely. The increase in duty on local salt is expected as a result of the additional protection which the new taxation proposal is likely to afford to the local manufacture.

Taxes on Income.

12. *Revenue.*—There is an increase in the budget estimates for next year of 11·45. This is slightly less than the figure attributable to the surcharge of one-twelfth for which no

provision was made in the current year's estimates. There are however other variations as under :—

	Figures in lakhs.	
	Better +	Worse −
Income-tax	76·06	...
Super-tax	18·70	...
Refunds	...	83·35
Other items	·04	...
	94·80	83·35
	+11·45	

These large variations are accounted for by the fact that in the current year's estimates the figure for income-tax and super-tax was estimated as a net figure less refunds on account of double income-tax relief. This year these refunds have been estimated separately. In estimating gross receipts account has been taken of the slightly improved trade conditions in this country during the current year on which next year's assessment will be based; but this has been counterbalanced by a real increase in the amount of refunds for which provision has to be made since at the time the current year's estimates were framed there were no past actuals for double income-tax relief on which to rely.

STATE LOTTERY.

13. *Revenue.*—This is a new source of revenue. The estimate is based on a decision to run one lottery as an experimental measure. Gross receipts and payment of prize money, which amounts to 50 per cent of the gross proceeds, are accounted for in the ways and means budget, the net proceeds only being shown in the revenue section of the accounts.

Expenditure.—There is no basis on which to estimate the administrative costs of running the lottery and a figure of 10 per cent of the gross proceeds, which is in accordance with the experience of Siam, has been included as a lump provision.

LAND REVENUE.

14. Next year's estimates provide for 54·50 less receipts than the adjusted estimates of the current year. The latter do not allow for a reduction in receipts on acccount of capitation-tax and *thathameda* to correspond with a reduction in the rates but the

estimates for next year take this into account. The deterioration under this head is made up of the following detailed variations :—

	Figures in lakhs. Better +	Worse −
Ordinary Revenue		17·80
Miscellaneous—		
Capitation-tax including land rate in lieu		26·11
Thathameda-tax		17·00
Petroleum revenue	3·50	...
Mineral royalties	2·85	...
All other items	·06	...
	6·41	60·91
	−54·50	

The estimate of ordinary revenue allows for larger reductions in land revenue rates and larger remissions than were allowed for in the current year's estimates. It is customary to budget for land revenue receipts, having regard to the former item on the basis of the current year's paddy prices; these are lower than in the past two years. Also in view of remissions larger than normal both in the current year and in last year it has been thought wise to take a somewhat higher figure for next year than the average normal figure for remissions, thus allowing 21 lakhs for reductions in rates and 20 lakhs for remissions. The deterioration in capitation-tax and *thathameda* represents 40 per cent reduction in rates. Increases in petroleum revenue and mineral royalties are justified by the progress of collections during the current year.

EXCISE.

15. Next year's estimates allow for an increase of receipts of 2·92. Sales of opium, both excise opium and confiscated opium, account for 2·34 of this increase and the remainder is accounted for by the increase under country spirits.

STAMPS.

16. The estimates for next year expect a decrease in receipts of 1·48. The decrease under judicial stamps more than accounts for this. It is proposed to retain the rate of non-judicial stamp duties at the same enhanced rates as in the current year. A reversion to the scale of rates in force in 1932 would cause a further loss of at least 3 lakhs under this head.

Forest and Forest Capital Outlay.

17. *Revenue.*—The revenue for next year is estimated at 12·94 better than the adjusted allotments for the current year. Detailed variations are as follows :—

	Figures in lakhs. Better +	Worse −
Government auction timber sales ...	8·63	...
Royalties paid by long-term lessees ...	5·00	...
Other items	...	·69
	13·63	·69
	+12·94	

The calculated index figure for the average price per ton of teak at Government auction sales in Rangoon for last year as compared with 10 months of the current year shows a distinct increase and this is reflected in the higher revised estimates for the current year. The estimates for next year have been based on the average prices ruling for 10 months of the current year. The figures are :—

	Rs.
1936-37 ...	69·2
1937-38 (10 months). ...	81·8

This index figure also affects the royalties paid by long-term lessees and it is expected that next year the index figure will not be appreciably lower than the figure for the 10 months of the current year. The index figure is arrived at by calculating an average of all teak sales at the Government Depot, the tonnage of the sales of various qualities of teak being weighted in accordance with the proportionate amounts of such timber sold over a period of 15 years.

18. *Expenditure.*—The expenditure under Forest and Forest Capital Outlay for next year is higher by 1·63 than the current year. The bulk of this extra expenditure is to be found under the head "Conservancy, maintenance and regeneration" which provides for expenditure, mainly productive in that it increases revenue receipts.

Other Taxes and Duties.

19. Estimates for next year allow for a total increase of 1·35, practically the whole of which is expected to be realised from betting tax receipts based on actual collections for the current year. The budget only provides for betting tax and motor vehicles taxation at the rates current for the present year.

MISCELLANEOUS RAILWAY EXPENDITURE.

20. Under this head in the current year was recorded only the cost of Government Audit and Government Inspection of railways, both of which are recovered in full from the Railway Board and are therefore cancelled by a deduct entry. The item Miscellaneous under this head in next year's estimates provides for expenditure shown in other parts of the Budget in the current year. In the table below variations from the adjusted allotments for the current year are given:—

	Budget Estimates for next year.	Variations from the adjusted allotments for the current year. Figures in lakhs. Better +	Worse −
Revenue deficit of railways ...	13·29	2·02	...
Guarantee for Moulmein-Ye railway and contribution for Ava bridge	3·05	2·93	...
	16·34	4·95	...

The figure for Railway losses is supplied by the Railway Board ; the smaller expenditure under the second item is due to the recalculation of the guarantee for the loss on the Moulmein-Ye line on a basis of 3½ per cent of the capital cost of that line in place of 6 per cent.

IRRIGATION.

21. The variations both under revenue and expenditure between the estimates for 1938-39 and the adjusted estimates for 1937-38 are too small to require detailed comment.

POSTS AND TELEGRAPHS INCLUDING CAPITAL OUTLAY.

22. *Revenue.*—The loss on Posts and Telegraphs working for next year is slightly greater than the adjusted estimates for the current year and is accounted for by the increase in interest charges which are now shown as an item under working expenses. The gross revenue for next year is estimated at 1·37 more than in the current year. The following statistics of volume of postal traffic with India show that the drop consequent on the increase of postal rates on separation is on the whole not so great as was allowed for in the current year's budget.

The weight of letter mails despatched to India during the current year compared with the weight despatched during March 1937 is :—

First quarter	...	7% less.
Second quarter	...	17% less.
Third quarter	...	21% less.

The progressive drop is however mainly due to seasonal variations.

The weight of parcels exchanged with India during the first three quarters of the current year shows a decrease of 44 per cent as compared with the figures for the same period of last year.

Telegraph traffic, both state and private, exchanged with India for the first three quarters shows a drop of 24·5 per cent as compared with the same period last year.

The value of money orders issued in Burma the bulk of which are for despatch to India shows a decrease in value of 4 per cent for the first three quarters of the current year compared with the same period for last year.

23. *Expenditure.*—Net working expenses excluding interest are 1·36 higher than the estimate for the current year. A minus figure is included in the estimates for next year against Capital Outlay. This is accounted for by the fact that owing to considerable replacements and abandonment of old telegraph lines there is a credit to capital under this head and a debit to renewals reserve fund in the ways and means budget for the cost of replacements.

INTEREST RECEIPTS.

24. The estimate for next year is less by a lakh than the adjusted estimates for the current year. This is due to smaller loans by Government outstanding with consequent smaller interest payments. The new loans to the Railway Board are considerably less than in the current year when it was necessary to provide the Board with an opening bank balance. This balance was repaid to Government in a much shorter time than was expected.

INTEREST PAYMENTS.

25. (*a*) *Interest on ordinary debt and interest on other obligations* have been combined into one major head in the next year's

estimates since there is no essential difference between their nature. The following are gross payments :—

[Figures in lakhs.]

—	Adjusted allotments, 1937-38.	Budget, 1938-39.	Better +	Wors -
A.—Interest on rupee debt ...	181·65	175·87	5·78	...
B.—Interest on unfunded debt and other obligations :—				
Saving Bank deposits ...	5·44	5·52		·08
State provident fund ...	14·79	15·18	...	·39
Reserve funds and other items	8·55	7·28	1·27	...
Total, Gross Payments ...	210·43	203·85	6·58	...
C.—Transfers—				
Deduct amounts transferred to :—				
Forest	3·16	3·05	...	·11
Posts and Telegraphs ...	4·76	5·02	·26	...
Railway Board	121·70	121·41	...	·29
Federated Shan States ...	4·08	4·82	·74	...
Total, Deductions ...	133·70	134·30	·60	...
Total, Net Interest Payments ...	76·73	69·55	7·18	...

26. The details of the payment of interest will be found in Book 2 in the appropriation following Demand No. 12. The variations in the interest payments are not sufficiently large to require much comment except in the case of the payment of the debt to India where the recalculation of the liability for the Indo-Burma debt in the second interim report of the Application Committee has reduced the total liability and therefore the equated annual payment part of which consists of interest. The fall in the provision for interest on reserve fun ds is consequen on the progressive repayment of the sum deemed to be owing to the Railway Board on account of the Railway depreciation fund under section 77 of the Act.

27. Interest on provident fund balances is calculated at 4 per cent per annum both in the current year and next year. This rate is guaranteed by the Provident Fund Rules in force at the date of separation to all subscribers who were members of the various funds at that date. Interest on Railway depreciation fund balances is calculated provisionally at 3 per cent ; this rate has not been finally agreed upon between Government and the Railway Board in accordance with the provisions of section 77(2) of the Act. The interest on the Posts and Telegraphs renewals and reserve fund balances is calculated at 3·5 per cent since this is the rate assumed in the estimates for the calculation of interest chargeable to commercial departments for capital outlay.

28. The provision made in the current year and in next year in respect of the liability for bonus on postal cash certificates is as follows :—

Year.	Balance held at close of the year on account of cash certificates.	Bonus provided for from revenue.
	Lakhs.	Lakhs.
1937-38	36'00	0'71
1938-39	74'00	0'29

The total appropriation against revenue for both years totalling 1 lakh, is the correctly calculated figure for the liability in respect of 74 lakhs of cash certificates which are estimated to be outstanding on the 31st March 1939. The provision made in the current year, 0'71, was overestimated and therefore only the balance for the two years taken together has been provided under next year's estimates, since the amount provided here is transferred to a deposit account.

The Government of Burma has no liability for postal cash certificates issued prior to separation since this liability falls to be discharged by the Government of India direct.

APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.

29. Variations in the items making up this appropriation are as follows :—

	Figures in lakhs. Better	Worse
	+	-
Appropriations towards repayment of Burma debt to India.	...	'75
Appropriations towards repayment of balance of Railway funds :—	..	...
(i) Provident Fund ...	1'67	.
(ii) Depreciation Fund ...	3'78	...
Deduct payments by Federated Shan States in reduction of debt.	'26	...
	5'71	'75
Better	+ 4'96	

As the payment to India is an equated annual instalment the capital portion shown under this head rises each year and interest falls, hence the increase under the first item. As regards the repayment of balances of Railway funds, Government has provisionally decided to pay to the Board the actual amounts of the balances due to subscribers at 31st March 1937 as they retire, as a repayment of debt to the Railway Board under section 77 of the Act. As regards depreciation fund, the figure for adjusted allotments is the amount originally shown in the budget for payment, Rs. 33·78 lakhs. The Railway losses both in the adjusted allotments for the current year and in the estimates for next year have been shown under Miscellaneous Railway expenditure. Government has provisionally decided to make a fixed payment of 30 lakhs next year from the depreciation fund in its hands without reference to the actual amount which the Railway Board will need to withdraw from the depreciation fund. The balance will be met from that portion of the fund in the Railway Board's hands.

CIVIL ADMINISTRATION.

30. The variations between the adjusted allotments for the current year and the estimates for next year are as follows :—

[Figures in lakhs.

—	Revenue.		Expenditure.	
	Better +	Worse −	Better +	Worse −
General Administration	...	...	...	8·61
Audit	...	...	·18	...
Administration of Justice	...	·10	·11	...
Jails	1·58	...	...	2·04
Police	...	·23	...	1·35
Ports	·01	...	·42	...
Ecclesiastical	...	...	...	·03
External affairs	...	...	1·66	...
Scientific Departments	...	...	...	1·05
Education	·02	...	...	15·22
Medical	·15	...	...	3·67
Public Health	·12	...	...	1·20
Agriculture	·17	...	...	·56
Veterinary	...	...	...	·16
Co-operative Credit	...	·01	...	1·71
Industries	·05	...	·01	...
Aviation and Aviation Capital Outlay	·24	...	·34	...
Miscellaneous Departments	...	...	...	·39
	2·34	·34	2·72	35·99
	Better +2·00		Worse −33·27	

31. Of the increase in expenditure under General Administration 4·00 is due to an increase in the defence estimates. The remainder of the increase is due to provision for the pay of Ministers, officers of the Legislature, Parliamentary Secretaries and increases in Secretariat staff for which no provision was made in the current budget, and also 1·00 extra for payment to headmen in view of the fall in the amount of commission paid to them for collection of capitation and *thathameda* taxes consequent on the reduction in the rates of those taxes.

The increase in revenue under Jails is accounted for by the additional contracts secured by jail industries with a consequent increase in expenditure for purchase of raw materials to carry out those contracts ; a rise in the cost of rations for prisoners also involves additional expenditure.

The additional provision under Police is equally divided between the items Presidency Police, Special Police and Works. In respect of the first item provision has been made for an increase of strength of the Rangoon City Police sanctioned during the current year to provide guards for the Premier's residence, additional sub-inspectors for duty at both Houses of the Legislature, an increase under house allowance for the payment of hire of accommodation for police officers previously accommodated in two police stations which are being rebuilt and a new police bus. Under Special Police the increase in cost is due to the actual strength of the force approximating nearer to the sanctioned strength than heretofore and also to cover the increased cost of rations. The increased provision for works is for the construction and maintenance of essential temporary police buildings since the allotment in the past few years has been kept at a very low figure.

The increased expenditure under Scientific Departments is due to additional surveys being carried out by the Survey Department and also to the fact that insufficient provision was made in the current year's budget for meteorological telegram charges.

Nearly half the amount of the additional expenditure provided for under Education is accounted for by the new expenditure detailed in the statement at the end of demand No. 29 in Book 2. Of the remaining half nearly 7 lakhs is due to increased grants to non-Government Secondary Schools since Government has decided to calculate its grants on the basis of two-thirds of the difference between the receipts and expenditure of these schools instead of one half as previously. The remainder of the increase is due to provision of nearly a lakh more than in the current year under grants for opening new vernacular schools.

Under Medical new expenditure as detailed in the statement at the end of demand No. 30 accounts for rather more than two lakhs. The remainder of the increase is due to contributions to the Government of India for pension and leave charges of Indian Medical Service officers provision for which was omitted in the current year and to additional cost of the Rangoon General Hospital owing to an increase in the number of beds and a general rise in prices of supplies.

The increase in expenditure under Co-operative Credit is due to increases in staff in connection with the reconstruction scheme sanctioned during the current year.

CIVIL WORKS.

32. *Expenditure.*—Grants to local bodies which are included for butgetary purposes under the head "41. Civil Works" are shown in a separate demand since they are not controlled by the same Minister as in the case of the rest of the expenditure under Civil Works. The variations under this head are as follows :—

	Figures in lakhs Better +	Worse −
Grants in aid	...	1 37
Defence Estimates	...	1'14
Original Works—Buildings ...	0'97	...
Original Works—Communications ...	5'21	...
Repairs	'37	...
Other items	'60	...
	7'15	2'51
	+ 4'64	

The details of works in progress and new works both under buildings and communications will be found in the details of demand No. 38 in the detailed accounts under the first two minor heads.

The distribution between new expenditure and carry on expenditure for works already in progress is shown below for the current year and for next year—

[Figures in lakhs.]

—	Current Year. New	Current Year. Carry on	Next Year. New	Next Year. Carry on
Original Works—Buildings—				
Ministerial estimates ...	7·66	5'90	5'85	6·74
Defence estimates	1·08	·20	1'05	·14
	8·74	6'10	6'90	6'88
Original Works—Communications—				
Ministerial estimates	8'85	15'10	2'74	16'00
Defence estimates	·25	·90	·27	·75
	9'10	16'00	3'01	16'75

Provision for carry on expenditure is much the same next year as in the current year, but the provision included in the budget

for new works is considerably less, nearly 8 lakhs, in next yea than in the current year.

MISCELLANEOUS.

33. *Expenditure.*—Variations under Miscellaneous are a follows :—

	Figures in lakh. Better. +	Worse. −
Superannuation allowances and pensions ...	16·08	...
Commutation	20·43	...
Stationery and Printing	...	1·01
Miscellaneous	...	·11
	36·51	1·12
	+ 35·39	

34. *Pensions Expenditure.*—The smaller provision unde pensions for next year as compared with the adjusted allotment for the current year is made up of the following variations :—

	Figures in lakhs. Better. +	Worse. −
Payment of pensionary liability to India ...	18·84	...
Payment of Civil pensions in Burma and England.	...	2·50
Other items	...	·26
	18·84	2·76
	16·08	

As explained in an earlier paragraph, the payment of th pensionary liability to India has been changed from an equatec payment of a capitalized liability to 7·5 per cent of the actua Pensions Bill for Central pensions fully earned at separatio with consequent saving of the amount shown. Under Paymen of Civil Pensions the increased provision is due partly to a sligh growth of the Pensions Bill plus provision for pensions o officers taken over at separation with Central Departments.

35. *Commutation Expenditure.*—The reduced provision fo commutation in the next year's budget has been decided b Government in view of the small revenue surplus available The actual provision of 6·07 is divided as follows :—

	Lakhs.
Provision in Defence estimates	1·25
Provision for those who have a right to commute half their pension under the Commutation Rules.	1·82
Provision for those who may commute half their pension at Government's discretion.	3·00
	6·07

36. *Stationery and Printing Expenditure.*—The increasec provision of 1 lakh is mainly accounted for by the additiona provision for the purchase of stores to provide for the printin work for departments previously Central.

EXTRAORDINARY ITEMS.

37. *Receipts.*—As explained in an earlier paragraph recoveries of loans and advances outstanding at separation have been taken as revenue receipts The decrease 7·86 in the estimate for next year is due to the fact that a large proportion of these loans and advances are being repaid during the current year.

EXPENDITURE NOT DEBITABLE TO REVENUE.

38. In statement C of Book 1 will be found the Loans and Advances bearing interest and interest free advances made by Government. The former include loans to agriculturists, loans to local bodies, etc. and to the Railway Board ; the loans to the Railway Board are for purchase of stores in London on capital account and can be repaid as the stores are used and charged off to revenue. The rate of interest charged on loans to Government servants has been raised from October 1st, 1937 to 5 per cent from 3½ per cent ; loans to agriculturists bear interest at the rate of 6¼ per cent while on loans to local bodies the rate of interest is fixed for each specific loan in accordance with the conditions of the case. Interest free advances include Seed and Implement advances in the Agricultural Department which are recovered when these articles are sold to agriculturists, other advances to purchase stocks for sale, and advances to Government servants on transfer, etc. ; the bulk of these are recovered within a few months. Variations between next year and this year are as follows :—

		Figures in lakhs.	
		Better +	Worse −
Advances bearing interest	...	...	5·40
Interest free advances	...	...	2·73
Loans to Railway Board	...	29·74	...

The increase under advances bearing interest is more than accounted for by the increase in the amount of provision of loans to Co-operative Societies to implement Government's reconstruction scheme.

The increase under Interest free advances is partly due to increased provision under Posts and Telegraphs which was inadequate in the current year ; the advances are for payments to the Customs Department of Customs Duty on foreign parcels which are recovered from the addressee when the parcels are delivered ; the remainder of the increase is under Special advances, and is accounted for by increased provision under seed and implement advances and by an increase in the working capital of the Burma Handloom Textile Depot.

The smaller provision under Loans to Railway Board is due to the fact that in the current year the Board was provided with a loan for a minimum bank balance, 18·50, which was repaid

within three months. Provision was also made for a loan for capital expenditure which was not taken as the expenditure was not incurred. Next year's provision is as stated above for purchase of stores. The funds with which to make these advances are provided from the ways and means budget : the interest bearing advances may be considered to be investments of the balance of unfunded debt.

CHARGED AND VOTED EXPENDITURE.

39. The following table gives the distribution between voted and charged expenditure, the latter both in the Ministerial field and in the Defence Department estimates, and also the gross expenditure of the Government of Burma as shown in the Budget as presented to the House of Representatives. Although refunds were voted in the current year they are not shown under adjusted allotments as no refunds are shown as voted in next year's estimates. The expenditure shown as not debitable to revenue is expenditure on Loans and Advances and Advances Repayable included in demands for grants.

[Figures in lakhs]

—	Adjusted Allotments, 1937-38.					Gross Total.
	Ministerial field.				Defence Department Estimates.	
	Voted.	Charged.	Total.	% Voted to Total.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Expenditure debitable to Revenue.	9,46·49	4,08·55	13,55·04	70	2,63·72	16,18·76*
Expenditure not debitable to Revenue.	61·96	...	61·96	...	12·94	74·90
Total ...	10,08·45	4,08·55	14,17·00	...	2,76·66	16,93·66
	Budget Estimates, 1938-39.					
Expenditure debitable to Revenue.	9,42·73	3,79·45	13,22·18	71	3,05·09	16,27·27*
Expenditure not debitable to Revenue.	40·34	...	40·34	...	...	40·34
Total ...	9,83·07	3,79·45	13,62·52	...	3,05·09	16,67·61

* These figures are arrived at as follows :—

	1937-38.	1938-39.
Expenditure as per Budget Statements ...	15,35·40	15,42·29
Add (a) Working expenses of Posts and Telegraphs.	81·84	83·46
(b) XXI *Deduct*—Lighthouses and Lightships : amount payable for agency charges.	1·52	1·52
Total ...	16,18·76	16,27·27

REVENUE GAIN TO BURMA ON SEPARATION.

40. In the general discussion on the budget in the February 1937 session a request was made that the details shown in Appendix O of the Howard-Nixon Report should be brought up to date and Government promised that the suggestion should be examined and given effect to if it were found feasible. It is not possible to give a complete and final picture of the position as regards Burma's gain on separation now. In the first place there are no actual figures for a complete year yet available and secondly in the first year of separation there were various items both of expenditure and of revenue which were abnormal either because of an abnormal carry over on the date of separation or because in the final year before separation the Government of India tended to postpone such expenditure as it was possible to postpone. Moreover, the Defence Department estimates have not yet settled down to what may be considered to be a normal figure. An attempt however is made in the following table to bring up to date the details previously shown in Annexure O to the Howard-Nixon Report. In order to avoid abnormal items at the beginning of 1937-38 the budget estimates for 1938-39 have been taken as the standard of comparison. In determining the expenditure that is due to separation account has not been taken of any additional expenditure due to the Reforms which would have been incurred by Burma had she remained a province of India. Thus no account is taken of the additional cost of the Legislature, nor of Ministers, nor of the cost of ways and means since this is a liability which has now been imposed on Indian provinces. Account however has been taken of the cost of certain officers such as the Hon'ble Counsellor and Hon'ble Financial Adviser, who have no counterpart in Indian provinces.

	Figures in lakhs.	
	Revenue gain.	Expenditure loss.
Customs	356'60	11'60
Excise Duties	110'30	2'20
Income-tax	160'60	10'60
Posts and Telegraphs—		
Loss on working	...	3'40
Capital outlay	...	2'70
Interest and amortization of debt ...	'30	107'20
Carried over ...	627'80	137'70

	Revenue gain.	Expenditure loss.
Brought forward ...	627·80	137·70
Ports	·10	·80
Aviation including capital outlay ...	·60	7·40
Miscellaneous Departments ...	·40	·60
Currency	·40	...
Miscellaneous	·60	...
Defence Services	6·70	148·60
Frontier Force (net)	...	63·40
Adjustments with Federated Shan States	23·00	57·30
Extraordinary items	30	...
Railway loss	...	13·30
General Administration ...	...	10·60
Audit	...	13·60
Ecclesiastical	...	2·10
External affairs	...	·70
Scientific Departments	...	7·40
Civil Works	...	1·00
Pensions	...	78·40
	659·90	542·90
Net gain ...	117·00	

Here follow brief explanations of how the figures on the above table have been arrived at :—

Customs revenue.—This includes duty on foreign salt but excludes the revenue from the increase proposed under the new taxation proposals and the average receipts for the three years previous to separation of the provincial share of the salt additional import duty. It also excludes the countervailing duty on cigarettes manufactured in India as this was previously a provincial receipt and also the duty on wines and spirits imported from provinces in India, for the same reason.

Excise duties.—The duty on local salt is included here but increases due to new taxation proposals are excluded and the amount of the subvention previously received from India in respect of the match tax has been deducted.

Posts and Telegraphs Capital outlay.—The figure included under expenditure is the gross figure omitting the accounts adjustment with the replacements and renewals fund.

Interest on the amortization of debt.—The figure under revenue represents interest received on account of loans and advances to officers of Central Departments made before separation as these advances became an asset of Burma. Under interest expenditure is included the interest portion of the annuity payment to India plus interest on provident funds less interest received from the Railway Board and the Federated Shan States. Interest charged on Posts and Telegraphs capital

is also deducted as it has been taken into account in working out the Posts and Telegraphs loss. Interest paid to India prior to separation for loans from the Provincial Loans Fund has also been deducted since the debt to the Provincial Loans Fund is now amalgamated in the debt to India. Under amortization expenditure has been included the capital portion of the annuity payment to India and also the payments to the Railway Board in liquidation of the Railway funds deemed to be owing by Government. The principal portion of the Federated Shan States' share of debt has been deducted and also the principal portion of the payments made to India before separation on account of loans taken from the Provincial Loans Fund.

Ports.—Revenue and expenditure represent receipts from and the cost of work done in connection with merchant shipping.

Miscellaneous Departments.—Revenue and expenditure shown is in connection with immigration, explosives, broadcasting and joint stock companies.

Frontier Force.—The net additional cost of the Frontier Force has been arrived at by taking the average of 3 years' pre-separation expenditure on Military Police less receipts and less the Government of India subvention of 45·70 lakhs and deducting the figure so obtained from the 1938-39 figure for expenditure on Military Police and Frontier Force combined less receipts in both cases.

Extraordinary items.—The revenue shown here represents the recoveries of loans and advances to Central Officers referred to under interest.

General Administration.—Expenditure included here is that in connection with the Financial Adviser, the Secretary of State, the Commerce Department of the Secretariat and the Secretariat staff of the Defence Department, also the cost of administration of the Chin Hills and part of the Myitkyina District which before separation was debited direct to the Government of India's budget under the head " Political " and " Frontier Watch and Ward " respectively.

Scientific Departments.—Expenditure includes that incurred on account of the cost of Survey of India Parties which carry out topographical surveys in Burma and the cost of the Meteorological, Archæological, Geological and Mines Departments.

Civil Works Expenditure.—Under this head is shown the expenditure on account of buildings belonging to departments previously Central.

Pensions.—Here is included the liability to India for pensions fully earned at separation plus the pensions to be paid to officers, taken over from Central Departments, retiring in 1938-39,

political pensions and the cost of commutation of pensions of Central officers taken over, less the pensionary contribution paid by the Posts and Telegraphs Department in respect of its own staff since this has already been taken into account in working out its loss.

Nothing has been included for lighthouses and lightships since the receipts are exactly counterbalanced by the expenditure.

41. No account has been taken of the discharge of the liability for provident fund balances and savings bank balances which were taken over by Burma at separation. In the first place the assumption of these liabilities by Burma has relieved Burma of an equivalent amount of debt to the Government of India and has saved amortization charges on these sums and also interest charges to the extent of the difference between the rate of interest payable to the Government of India and the rate of interest payable to post office depositors. As however the practice in the case of unfunded debt is to meet liabilities for repayments from new money coming in it is not possible to assign a figure to the amount of liquidation of these liabilities in any one year.

The question may be asked why the net gain to Burma is not reflected in the revenue surplus of 1938-39 which is very nearly one crore less than the net gain. The reply to this question irresistibly leads to the conclusion that had Burma remained a province of India after the inauguration of the new Reforms her provincial budget would have closed with a revenue deficit of approximately one crore.

C. F. B. PEARCE,
Secretary, Finance Department.

RANGOON, *17th February 1938.*

APPENDIX I

EXPLANATORY MEMORANDUM

BY THE

CONTROLLER OF FINANCE

ON THE

DEFENCE DEPARTMENT ESTIMATES, 1938-39

As presented to the Burma Legislature.

STATEMENT AA.

Statement of Revenue Receipts under the Major Heads for which the Defence Department is responsible.

Estimates, 1937-38.	Heads of Account.	Estimates, 1938-39.
	REVENUE RECEIPTS—ORDINARY.	
...	XXXI.—CURRENCY	40,000
...	XXXII.—MINT	...
7,28,000	XXXVII.—DEFENCE SERVICES—EFFECTIVE	6,66,000
...	XXXVIII.—DEFENCE SERVICES—NON-EFFECTIVE	2,000
3,97,000	XXXIX.—FRONTIER FORCE	3,95,000
20,02,000	XL.—MISCELLANEOUS ADJUSTMENTS BETWEEN BURMA AND THE FEDERATED SHAN STATES.	23,05,000

STATEMENT BB.

Statement showing the Expenditure debitable to Revenue for which provision has b made in the Defence Department Estimates.

Original Allotments, 1937-38.	Modified Allotments, 1937-38.	Heads of Account.	Estimates, 1938-39. Carry on.	Estimates, 1938-39. New.	Estimates, 1938-39. Tota
		EXPENDITURE DEBITABLE TO REVENUE.			
24,520	24,520	5.—LAND REVENUE	25,000	...	25,0
18,000	18,000	6.—EXCISE	19,000	...	19,0
...	...	7.—STAMPS	50	...	
58,680	58,680	8.—FOREST	38,000	...	38,0
2,000	2,000	8A.—FOREST CAPITAL OUTLAY ...	...	4.000	4,0
13,32,720	14,02,220	20.—GENERAL ADMINISTRATION ...	16,50,500	82,500	17,33,0
4,010	4,010	22.—ADMINISTRATION OF JUSTICE ...	5,000	...	5,0
1,230	1,230	23.—JAILS AND CONVICT SETTLEMENTS	4,000	...	4,0
1,71,220	1,73,760	24.—POLICE	1,71,000	2,000	1,73,0
2,10,000	2,10,000	27.—ECCLESIASTICAL	1,78,000	35,000	2,13,0
2,33,000	2,33,000	28.—EXTERNAL AFFAIRS	67,000	...	67,0
1,78,010	1,78,010	30.—EDUCATION	1,83,000	...	1,83,0
1,15,100	1,15,800	31.—MEDICAL	1,12,000	...	1,12,0
17,130	17,130	32.—PUBLIC HEALTH	19,000	...	19,0
3,980	3,980	34.—VETERINARY	4,000	...	4,0
7,46,050	7,46,050	41.—CIVIL WORKS	7,97,988	1,52,012	9,50,0
...	...	43.—SUPERANNUATION ALLOWANCES AND PENSIONS.	51,000	...	51,0
...	...	43A.—COMMUTATION OF PENSIONS ...	1,25,000	...	1,25,0
...	...	44.—STATIONERY AND PRINTING ...	98,000	...	98,0
22,290	23,990	45.—MISCELLANEOUS ...	18,000	...	18,0
...	...	46.—DEFENCE S[illegible]CES—EFFECTIVE	...	...	...
56,26,500	56,26,500	A. FIGHTING SERVICES ...	53,97,230	2,02,500	55,99,7
19,83,900	19,83,900	B. ADMINISTRATIVE—SERVICES ...	19,99,320	1,02,300	21,01,6
3,97,300	3,97,300	C. MANUFACTURING ESTABLISHMENTS (INCLUDING STORES).	4,25,400	...	4,25,4
5,36,700	5,36,700	D. HEADQUARTERS' STAFFS ...	4,97,750	16,09,450	21,07,2
15,71,300	26,13,800	E. PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS (OTHER THAN THOSE PURCHASED DIRECT BY MANUFACTURING ESTABLISHMENTS AND M.E.S.).	19,75,080	...	19,75,0
...	...	F. SPECIAL SERVICES ...	...	...	...
6,37,700	6,94,900	G. TRANSPORTATION ...	6,03,130	...	6,03,13
1,01,400	1,01,400	H. MISCELLANEOUS ...	1,07,400	...	1,07,40
13,90,500	13,90,500	I. MILITARY ENGINEER SERVICE (INCLUDING STORES).	8,28,140	30,000	8,58,14
4,89,700	4,89,700	J. AUXILIARY AND TERRITORIAL FORCES.	5,53,020	31,780	5,84,80
...	...	K. ROYAL AIR FORCE ...	36,500	...	36,50
1,34,000	1,34,000	L. ROYAL NAVY ...	...	...	...
1,28,69,000	1,39,68,700	**Total, 46** ...	1,24,22,970	19,76,030	1,43,99,0
4,61,000	4,61,000	47.—DEFENCE SERVICES—NON-EFFECTIVE.	4,61,000	...	4,61,00
53,96,000	59,53,000	48.—FRONTIER FORCE ...	58,83,100	1,92,900	60,76,00
45,08,000	45,08,000	49. MISCELLANEOUS ADJUSTMENTS BETWEEN BURMA AND THE FEDERATED SHAN STATES.	57,32,000	...	57,32,00
2,63,71,940	2,81,03,080	**Total** ...	2,80,64,608	24,44,442	3,05,09,0

The estimates which in the Annual Financial Statement for 1937-38 were described as Section 7 Budget, have been described in the Annual Financial Statement for 1938-39 as the Defence Department Estimates. The former description was inaccurate, because apart from the expenditure which is charged on the revenues of Burma with reference to Section 7 and Section 59 (3) (*e*) of the Government of Burma Act, the estimates include expenditure charged on the revenues of Burma with reference to Section 59 (3) (*a*) [expenditure on the salary and allowances of the Governor and other expenditure relating to his office for which provision is required to be made by the Government of Burma (Governor's Salary, Allowances and Privileges) Order, 1936] and expenditure charged on the revenues of Burma with reference to Section 59 (3) (*h*) read with Section 68 (2) (*b*) and (3) [payments (representing the share of the annual receipts of the Government of Burma on revenue account properly allocable to the Federated Shan States) to be made from time to time out of the revenues of Burma to the Federal Fund].

2. The whole of the expenditure in the Defence Department Estimates for 1938-39 has been included in the statement of Voted and Charged expenditure debitable to revenue (Statement B) at page 4 of Book 1. It is necessary, for the purposes of discussion of the Defence Department Estimates, to have a statement showing only the expenditure debitable to revenue for which provision has been made in the Defence Department Estimates. This statement has been placed at the beginning of this Memorandum as Statement BB. Inasmuch as the original allotments for 1937-38 were admittedly inadequate and as large supplementary expenditure had to be authorized during the course of the year, a column has been added to the statement showing the allotments as modified by supplementary authorization. In order to make the statement more informative, details of the expenditure under "46. Defence Services—Effective" have been shown by Minor Heads.

3. Although the Defence Department Estimates are estimates of expenditure only, the Defence Department is responsible for the preparation of the estimates of revenue receipts under certain Major Heads. As the Finance Secretary has not dealt with these Major Heads of receipts in his Explanatory Memorandum, any explanation of the estimates under these heads which seems necessary, falls to be made in the Explanatory Memorandum of the Controller of Finance. For the purposes of this explanation, a statement of the revenue receipts under these heads has been placed at the beginning of this Memorandum as Statement AA.

Estimates of Revenue Receipts, for which the Defence Department is responsible.

XXXI.—Currency.

4. The figure of Rs. 40,000 was included in the estimates o the basis of such information regarding Burma's share of th profits of the Reserve Bank of India, as was available at the tim when the estimates were being prepared.

Owing to the method of calculating Burma's share which ha been prescribed in the India and Burma (Burma Monetar Arrangements) Order, 1937, the share is not payable until afte the close of the financial year in respect of which it is payabl No revenue therefore will accrue to Burma under this head (o under the head "XXXII.—Mint" below) during the curren financial year.

XXXII.—Mint.

5. No information regarding Burma's share in 1938-39 of th profit on the circulation of nickel and bronze coins was availabl at the time when the estimates were being framed.

XL.—Miscellaneous adjustments between Burma and the Federated Shan States.

6. The provision represents the contributions and payment which the Governor has under clause 4 (2) of the Government o Burma (Miscellaneous Financial Provisions) Order, 1937 directed to be made out of the Federal Fund to the revenues o Burma.

DEBT AND DEPOSIT HEADS.

Loans to the Federated Shan States.

7. The items of receipt which were shown under this hea in the Section 7 Budget for 1937-38, are not reflected unde this head in the Defence Department Estimates for 1938-3 Provision for the payment by the Federated Shan States of the share of the Government of Burma's annual equated paymen on account of the Burma debt to India, has been made b Deduct entry under "18.—Appropriation for Reduction o Avoidance of Debt" in the Ministerial Estimates. Provision f the payment by the Federated Shan States of their share of th Government of Burma's payment to India on account of pensio fully earned at separation, has been made by Deduct ent under "43.—Superannuation Allowances and Pensions" in t Ministerial Estimates (Demand No. 39).

Defence Department Estimates.

8. For purposes of comparison of the Estimates for 1938-39 with the Estimates for 1937-38, the head "49.—Miscellaneous Adjustments between Burma and the Federated Shan States" may be considered separately from the other Major Heads of Disbursement, because the nature of the disbursements comprised in this head, representing as they do the contributions and payments which the Governor has under clause 4 (2) of the Government of Burma (Miscellaneous Financial Provisions) Order, 1937, directed to be made to the Federal Fund out of the revenues of Burma, is different from the nature of the disbursements comprised in the other Major Heads.

9. Leaving out of account the head "49.—Miscellaneous Adjustments between Burma and the Federated Shan States," the total of the estimates Rs. 2,47,77,050 is Rs. 29,13,110 in excess of the original estimates for 1937-38 which were admittedly inadequate and is Rs. 11,81,970 in excess of the estimates for 1937-38 as modified by the supplementary authorization of expenditure which was made at the time of the August Session of the Legislature. Of the total of Rs. 2,47,77,050, Rs. 24,44,442 is for New Expenditure.

20.—General Administration.

10. The allotment is Rs. 4,00,280 in excess of the original allotment for 1937-38 and Rs. 3,30,780 in excess of the modified allotment for 1937-38. Of the excess of Rs. 3,30,780, Rs. 82,500 is accounted for by New Expenditure in connection with the Governor's official residences, including Rs. 72,500 for the construction of an office building at Government House, Rangoon; and the balance is due mainly to adjustments between the Defence Department Estimates and the Ministerial Estimates which have been decided upon by the Finance Department and the Finance Department (Defence) in agreement. As a result of these adjustments the Defence Department Estimates have on balance taken over a considerable portion of expenditure, provision for which was made in 1937-38 in the Ministerial Estimates. The largest of the adjustments (some Rs. 1,58,000) concerns the Myitkyina District in respect of which it has been decided that the Defence Department Estimates should take over the cost of certain officers and offices (including the Deputy Commissioner and his office), because although they administer areas other than those

specified in Part I of the Second Schedule to the Government of Burma Act as well as areas so specified, the population in the last mentioned areas predominates.

27.—ECCLESIASTICAL.

11. Although the allotment for 1938-39 differs little from the allotment for 1937-38, it should be noted that the allotment for 1938-39 does not include anything for Works, the provision for Works having been made under "41.—Civil Works." The resultant decrease, however, is more than offset by the provision of Rs. 35,000 for New Expenditure on the construction of a Roman Catholic Church at Mingaladon.

28.—EXTERNAL AFFAIRS.

12. The decrease of Rs. 1,66,000 is accounted for almost entirely by the fact that the allotment for 1937-38 included a large provisicn for the Burma Boundary Commission.

41.—CIVIL WORKS.

13. The increase of Rs. 2,03,950 is accounted for partly by the inclusion under this head of a provision of Rs. 26,598 for Ecclesiastical Works but mainly by the Defence Department Estimates taking over expenditure, provision for which in 1937-38 was wrongly made in the Ministerial Estimates.

It may be noted that apart from the contribution to the Federal Fund for the construction and maintenance of communications to the Wa State, the whole of the allotment of Rs. 1,52,012 for New Expenditure is for Minor Works, which fall within the technical classification of New Expenditure.

43.—SUPERANNUATION ALLOWANCES AND PENSIONS.

43A.—COMMUTATION OF PENSIONS.

44.—STATIONERY AND PRINTING.

14. The allotments are for expenditure which was included in the Ministerial Estimates in 1937-38 but which it has been decided to include in the Defence Department Estimates with effect from 1938-39.

It may be noted that the allotment under "43A.—Commutation of Pensions" is almost entirely on account of the personnel of the Burma Frontier Service and the Ecclesiastical Service, who under the rules have the right to commute.

46.—Defence Services—Effective.

15. The form of the Defence Services estimates for 1937-38 was adopted from the Government of India Estimates. The form of these estimates for 1938-39 has been revised in order to bring it into line with the general form of the estimates which has all along been used by the Government of Burma.

16. The allotment of Rs. 1,43,99,000 is Rs. 15,30,000 in excess of the original allotment and Rs. 4,30,300 in excess of the modified allotment for 1937-38. In considering these figures, however, an intimation is here given that it will be necessary to provide, by supplementary authorization during 1938-39 additional funds for certain proposals involving New capital and recurring expenditure which are connected with the normal administration of the Army and which, owing to unavoidable circumstances, it has not proved possible to push forward to the stage at which financial sanction can be given. In connection with this intimation reference may be made to paragraph 8 of the Finance Secretary's Explanatory Memorandum and to paragraph 22 of this Memorandum at page 42 below.

17. *A.—Fighting Services.*—The decrease in the Carry-on allotment for 1938-39 as compared with the modified allotment for 1937-38, which is due to more accurate estimating and also to the fact that allowance has been made for a shortage of men in the strength of the two British Battalions in Burma, is approximately offset by the allotment of Rs. 2,02,500 for New Expenditure. The allotment for New Expenditure is mainly on account of Burma Special Pay and Language Allowance for British Officers seconded to the Burma Army, of Burma Special Pay for British and Indian Officers and other ranks of the Indian Army who are lent to Burma and of messing allowance to British troops at an increased rate, and partly on account of raising a Burman Company of the Burma Rifles.

18. *B.—Administrative Services.*—The increase of Rs. 1,17,720 is accounted for almost entirely by the allotment of Rs. 1,02,300 for New Expenditure on account of Burma Special Pay and Language Allowance for British Officers seconded to the Burma Army, of Burma Special Pay to British and Indian Officers and other ranks of the Indian Army who are lent to Burma and of messing allowance to British troops at an increased rate.

19. *D.—Headquarters Staffs.*—The net increase of Rs. 15,70,500 is accounted for by the allotment of Rs. 16,09,450 for New Expenditure. Of the last mentioned figure, Rs. 16

lakhs is a lump sum provision for equipment required in connection with new schemes of defence which are still under consideration and the nature of which it may be inadvisable, in the public interests, to disclose in detail.

20. *E.—Purchase and Sale of Stores.*—The decrease of Rs. 6,38,720, as compared with the modified allotment for 1937-38, is accounted for by the fact that the modified allotment included provision for establishing a reserve of Ordnance Stores and for considerable new and non-recurring expenditure on account of new equipment for the additional Companies of the Burma Rifles and for the First Field Company, Burma Sappers and Miners, which is not reflected in the Carry-on allotment for 1938-39.

21. *G.—Transportation.*—The decrease of Rs. 91,770 is due to more accurate estimating.

22. *I.—Military Engineer Service.*—The decrease of Rs. 5,32,360 is accounted for by the fact that with the exception of the small allotment of Rs. 30,000 for New Expenditure—of which Rs. 20,000 is for Minor Works and Rs. 10,000 for the first instalment of a seven-year programme of replacing wooden charpoys by iron pipe charpoys—no allotment for New Expenditure has been made. In this connection reference may be made to paragraph 16 of this Memorandum at page 41 above.

23. *J.—Auxiliary and Territorial Forces.*—The increase of Rs. 95,100 is due partly to more accurate estimating—the allotment for 1937-38 having proved inadequate—and partly to the allotment of Rs. 31,780 for New Expenditure on account of Burma Special Pay and Language Allowance for British Officers seconded to the Burma Army, of Burma Special Pay for other ranks of the Indian Army who are lent to Burma and of messing allowance to British troops at an increased rate.

24. *K.—Royal Air Force.*—The provision is on account of refund of Excise Duty on aviation spirit supplied to the Royal Air Force. No specific provision for this refund was made anywhere in the Estimate for 1937-38 and provision has had to be made by reappropriation.

25. *L.—Royal Navy.*—No provision is necessary. It has been decided by the Secretary of State, with the concurrence of the Governments of India and Burma, to set off India's claim that Burma should bear a share of India's contribution on account of the Royal Navy, against Burma's claim that she should receive a share of the contribution paid by the Imperial Government to India on account of the maintenance of British troops in India and on account of sea transport subsidy.

48.—Frontier Force.

26. The increase of Rs. 1,23,000, as compared with the modified allotment for 1937-38, is due to more accurate estimating. As was mentioned in the Memorandum explanatory of the Supplementary Statement of Expenditure which was laid before the Legislature at its August Session, the supplementary estimate was framed on the basis of the establishment employed in the Wa States during the rainy season. It was realised that additional provision would be necessary on account of operations in the open season—rationing, column work etc.—and provision for this further expenditure has had to be made by reappropriation of savings from other Major Heads.

Of the allotment of Rs. 1,92,900 for New Expenditure, Rs. 1,50,000 is for the second instalment of the programme, which is estimated to cost Rs. 8 lakhs approximately, of bringing the buildings of the Burma Frontier Force up to the necessary standard. Rs. 35,000 are for Minor Works and Rs. 7,900 are for a scheme which has been sanctioned experimentally for a period of three years with effect from 1938-39 for improving general education in the Burma Frontier Force.

DEBT AND DEPOSIT HEADS.

Loans to the Federated Shan States.

27. No payment of the nature of that which was misleadingly described as a Loan to the Federated Shan States and for which provision was made under this head in Section 7 Budget for 1937-38, will be required in 1938-39.

Loans to Municipalities, Port Trusts etc.

28. *E.—Advances to Cultivators.*—The provision for advances to cultivators in areas specified in Part I of the Second Schedule to the Government of Burma Act, which was made in Section 7 Budget for 1937-38, has been included in the Ministerial Estimates for 1938-39 (Demand No. 43).

A. K. Potter,
Controller of Finance.

Rangoon, *17th February 1938.*

46.—FRONTIER FORCE.

... The increase of Rs. 1,73,000, as compared with the ...ified allotment for 1937-38, is due to more accurate ...mates. As was mentioned in the Memorandum explanatory ...the Supplementary Statement of Expenditure which was laid ...ore the Legislature at its August Session, the supplementary ...imate was framed on the basis of the establishment employed ...the Wa States during the rainy season. It was realized that ...ditional provision would be necessary on account of operations ...the open season—camp duty, column work, etc.—and provision ...this further expenditure has had to be made by reappropria...n of savings from other Major Heads.

...f the allotment of Rs. 1,92,000 for New Expenditure, ...s. 1,50,000 is for the second instalment of the programme, ...ich is estimated to cost Rs. 8 lakhs approximately, of bringing ...e buildings of the Burma Frontier Force up to the necessary ...ndard. Rs. 35,000 are for Minor Works and Rs. 7,000 are for ...e expenditure sanctioned experimentally for a period ...three years with effect from 1938-39 for improving general ...ucation in the Burma Frontier Force.

DEBT AND DEPOSIT HEADS.

LOANS TO THE FEDERATED SHAN STATES.

...28. No payment of the nature of that which was misleadingly ...scribed as a loan to the Federated Shan States and for which ...rovision was made under this head in Section 7 Budget for ...37-38 will be required in 1938-39.

LOANS TO MUNICIPALITIES, PORT TRUSTS ETC.

...29. *L.—Advances to Cultivators.*—The provision for advances ...cultivators in areas specified in Part I of the Second Schedule ...the Government of Burma Act, which was made in Section 7 ...udget for 1937-38, has been included in the Ministerial ...timates for 1938-39 (Demand No. 43).

J. K. POTTER,
Secretary of Finance.

APPENDIX II.

REPORTS OF THE APPLICATION COMMITTEE.

Reports of the Application Committee.

The first and second interim reports of the Committee for the Application of the Recommendations of the Indo-Burma Financial Settlement Tribunal were published on February the 15th, 1938. The final audited figures as on the date of separation are not yet available. The Reports are therefore based on estimates framed by the Committee, the first in November 1936 and the second in November 1937. The final report of the Committee based on the final audited figures will be ready before the end of the current year. The payments to be made by the Government of Burma during 1937-38 and 1938-39 will be based on the second interim report and any difference between these figures and the final figures will be adjusted later.

2. The Committee has now estimated the debt of Burma to India at Rs. 50·75 crores and the annuity required to redeem the principal and interest in 45 years at Rs. 2·25 crores.

3. In addition to the above annuity the Burma Government has to bear 7½ per cent of the liability of the Government of India in respect of central pensions in issue on the date of separation. The Tribunal recommended that this liability should be capitalised and discharged by an annual payment, decreasing by level decrements over a period of 20 years. In the first interim report the Committee gave a rough estimate of the capital value and of the amount to be paid by Burma in 1937-38. Later, however, it was found almost impossible to collect the data, in respect of thousands of pensioners, required by the Actuary to arrive at the accurate capital value. The Secretary of State for India, at the instance of the Governments of India and Burma, therefore decided that the liability should be discharged by an annual payment by Burma of 7½ per cent of the actual sum paid from Central Revenues in each year in respect of this category of pensions. The second interim report takes this decision into account. The amount payable by Government of Burma on this account is estimated at Rs. 80 lakhs in 1937-38 and Rs. 75 lakhs in 1938-39.

4. The Tribunal also recommended that :—

(*a*) pensions commencing after the date of separation and earned in part by central service prior to

separation, termed "part earned" pensions, should also be capitalised and that Burma's share of this should be $7\frac{1}{2}$ per cent ; and

(*b*) all civil and military buildings, stores and other miscellaneous assets, termed "dead" assets, held by the Central Government in India and Burma on the date of separation should be valued and taken into account in the distribution of assets and liabilities between the Government of India and the Government of Burma.

The capitalisation of (*a*) was found impossible for the reasons given in paragraph 3 above. No account of the "dead" assets is included in the published accounts of the Government of India and no accurate valuation could be arrived at except at the expense of an enormous amount of time and labour. Taking account of the order of magnitude of Burma's liability to India for (*a*) and comparing it with the order of magnitude of India's liability to Burma on account of (*b*) it was decided by the Secretary of State, at the instance of the two Governments, that these two elements, extremely difficult to compute, if not incommensurable, should be taken as cancelling one another.

5. All the other calculations in the reports of the Committee strictly follow the recommendations of the Tribunal.

First Interim Report of the Committee for the Application of the Recommendations of the India-Burma Financial Settlement Tribunal.

INDIA OFFICE,
WHITEHALL S.W. 1.

30th November 1936.

MY LORD MARQUESS,

In pursuance of the instructions conveyed in Sir Findlater Stewart's letter of 1st February last, I have the honour to submit, on behalf of the Committee for the application of the recommendations of the India-Burma Financial Settlement Tribunal, an interim report on the sum to be paid from the Revenues of Burma to the Revenues of India in liquidation of Burma's share of the net liabilities estimated to be outstanding on 31st March next.

2. The Committee recommends that the sum to be paid in the year 1937-38 should be Rs. 3,23,01,000. A statement showing the manner in which this amount has been calculated is attached.

3. The figures in the statement refer to liabilities and assets assumed to be outstanding on 31st March next. Of the various items some are capable of fairly accurate prediction. Others may be subject to material amendment in the light of future experience or further investigation. Of the latter the most important are the liability for pensions, including both those in course of payment on 31st March next, and those to be paid in future to officers serving at that date, and the value of the " dead " assets.

4. It was recommended by the Amery Tribunal that an attempt should be made to assess the capital value of pensions, both in issue and part earned ; and that the share attributable to Burma of the capital value so assessed should be discharged, in the former case by an annuity decreasing by equal decrements over twenty years, and in the latter by a level annuity payable half yearly over forty-five years. It has not been possible, within the time available, and in advance of the actual date of separation, to make any great progress with this investigation. In the case of pensions in issue, the Government Actuary has furnished an estimate which it is anticipated will require only minor revision of the capital value of the pensions in issue in this country. No detailed investigation into the value of pensions in issue in India has however been practicable ; and in respect of these pensions it has been necessary to add to the value obtained for sterling pensions a tentative figure arrived at on very broad assumptions. In the case of part-earned pensions it has likewise been impracticable to form any estimate based on adequate data ; and it has been necessary to omit from the calculation both this item and that relating to dead assets. As however there is reason to believe that these two items, which fall on opposite sides of the account, are not widely different in magnitude, it is hoped that any error so introduced may prove to be comparatively small.

I have the honour to be,
my Lord Marquess,
Your Lordship's obedient servant,
(Sd.) S. TURNER,
Chairman.

The Most Honourable the Marquess of ZETLAND, P.C., G.C.S.I., G.C.I.E.,
Secretary of State for India.

APPENDIX.

Liability of Burma, 1937-38.

LIABILITIES.

Permanent Debt—	Rs. lakhs.		
Sterling ...	4,49,94·09		Rs. lakhs.
Rupee ...	4,56,03·90		
			9,05,97·99
Treasury Bills, including accrued discount			39,94·00
Cash Certificates, including accrued bonus			72,30·94
Post Office Savings Bank deposits			75,50·00
Provident Funds, special loans, etc.			1,02,63·56
Family Pension Funds			16,65·20
Provincial balances, interest bearing			3,61·60
Part earned pensions			...
Miscellaneous liabilities			28,79·37
Total liabilities, exclusive of liability for pensions in issue ...			12,45,42·66

ASSETS.

Railways—		Rs. lakhs.	
Cost met from Government funds, as recorded ...		7,53,29·00	
Add : Amount written off before 1924		39,05·00	
		7,92,34·00	
Deduct—	Rs. lakhs.		
Excess of stock nominal value over cash ...	1,87·00		
Amounts set aside for depreciation ...	47,47·00		
		49,34·00	
		7,43,00·00	
Securities held on account of the General Reserve ...		47·00	
			7,43,47·00
Other Commercial Assets—			
Posts and Telegraphs	18,17·23		
Less depreciation	3,14·20		
		15,03·03	
Irrigation		70·21	
Security Printing Press		39·51	
Currency Note Press		22·61	
Northern India Salt Department ...	88·79		
Less depreciation	29·51		
		59·28	
Forests		14·52	
Vizagapatam Port		3,92·21	
			21,01·37
New Delhi			15,94·24
Military Lands at Bombay			2,31·12
Advances to Provinces			1,86,20·00
Other interest bearing advance			21,62·16
Investment of cash balance			·70
Silver redemption reserve			10,00·00
"Dead" assets			...
Cash and Miscellaneous assets			29,06·28
Total Assets ...			10,29,62·87
Excess of liabilities over assets			2,15,79·79
Share of excess assignable to Burma 7½ per cent			16,18·48

Assets of which Burma will assume possession—		
Railways—	Rs. lakhs.	
Cost met from Government funds as recorded ...	35,01·00	Rs. lakhs.
Less : amounts set aside for depreciation	1,75·00	
		33,26·00
Other Commercial Assets—		
Posts and Telegraphs	1,35·76	
Less depreciation	23·44	
		1,12·32
Advances to Provinces		6,75·94
Other interest bearing advances		24·42
Cash to provide working balance		2,00,00
Total ...		43,38·68
Liabilities for which Burma will assume direct responsibility—		
Post Office Savings Bank deposits		2,33·73
Provident Funds		3,92·65
Non-interest bearing liabilities		1,54·92
Total ...		7,81·30
Net assets of which Burma will assume possession		35,57·38
Debt of Burma to India, being net assets as above ... ... Rs. 35,57·38 lakhs; *Plus* share of excess liabilities ... ... Rs. 16,18·48 lakhs		51,75·86
Annuity required to redeem principal and interest in 45 years ...		2,29·26
Capital value of pensions in issue, 1st April 1937		1,04,05·24
Share of above assignable to Burma		7,80·39
First year's payment of equivalent annuity decreasing by equal decrements over 20 years.		93·75
Total payment due from Burma in 1937-38		3,23·01

The rate of interest used for the valuation of debts and pensions, and for the conversion of capital sums into annuities, is 3½ per cent.

Second Interim Report of the Committee for the Application of the Recommendations of the India-Burma Financial Settlement Tribunal.

INDIA OFFICE,
WHITEHALL, S.W. 1.
2nd December 1937.

The Most Honourable the Marquess of ZETLAND, P.C., G.C.S.I., G.C.I.E.

MY LORD MARQUESS,

In continuation of my Report, dated 30th November 1936, I have the honour to submit, on behalf of the Committee for the application of the recommendations of the India-Burma Financial Settlement Tribunal, a second interim report on the sum to be paid from the Revenues of Burma to the Revenues of India in liquidation of Burma's share of the net liabilities outstanding on 31st March 1937.

2. The Committee recommends that the sum to be paid in the year 1938-39 should be Rs. 2,24,82,000. A statement showing the manner in which this amount has been calculated is attached.

3. In accordance with the instructions conveyed in Sir Findlater Stewart's letter, dated 22nd October 1937, the Committee has excluded from consideration, in arriving at the above figure, the liability in respect of pensions, whether in issue on 31st March 1937 or part-earned at that date, and the value of the dead assets.

4. The Committee regrets that it has not found it possible, at this date, to submit a final recommendation as to the sums to be paid in future years to achieve a complete extinction of Burma's indebtedness. It is anticipated however that the annual payment recommended in the final report, which will be submitted at the earliest possible date, will not differ to any material extent from that indicated in the Appendix.

I have, &c.,

(Sd.) SIDNEY TURNER,

Chairman.

APPENDIX.

Estimate of Burma's liability to the Government of India after Separation, excluding liability for pensions.

LIABILITIES.			
Permanent Debt—	Rs. lakhs.		
Sterling	4,49,94'09		
Rupee	4,56,04'13		Rs. lakhs.
			9,05,98'22
Treasury Bills, including accrued discount			28,50'49
Cash Certificates, including accrued bonus			72,70'43
Post Office Savings Bank deposits			74,67'66
Provident Funds, special loans, etc.			1,02,30'31
Family Pension Funds			16,66'67
Provincial balances, interest bearing			2,54'07
Miscellaneous liabilities			33,79'27
Total liabilities, exclusive of liability for pensions ...			12,37,17'12
ASSETS.			
Railways—		Rs. lakhs.	
Cost met from Government funds, as recorded ...		7,51,49'00	
Add: Amount written off before 1924 ...		39,05'00	
		7,90,54'00	
Deduct—	Rs. lakhs.		
Excess of stock nominal value over cash.	1,87'00		
Amounts set aside for depreciation	46,49'00	48,36'00	
		7,42,18'00	
Securities held on account of the General Reserve		47'00	
			7,42,65'00
Other Commercial Assets—			
Posts and Telegraphs ...	18,02'12		
Less depreciation ...	3,06'92		
		14,95'20	

	Rs. lakhs.	Rs. lakhs.	Rs. lakhs.
Irrigation		1,76·98	
Security Printing Press		38·51	
Currency Note Press		28·03	
Northern India Salt Department	89·31		
Less depreciation ...	29·05		
		60·26	
Forest		14·44	
Vizagapatam Port		3,81·79	
		21,95·21	
New Delhi			15,31·50
Military Lands at Bombay			2,31·12
Advances to Provinces			1,84,02·77
Other Interest bearing advances, including estimate for accrued interest Rs. 20,000.			20,99·00
Investment of cash balance			·83
Silver redemption reserve			9,78·18
Cash and Miscellaneous assets			26,30·34
Total Assets, exclusive of "dead" assets ...			10,23,33·95
Excess of liabilities over assets			2,13,83·17
Share of excess assignable to Burma 7½ per cent			16,03·74

Assets of which Burma will assume possession—

Railways—			
Cost met from Government funds as recorded ...		34,69·00	
Less : amounts set aside for depreciation ...		1,48·00	33,21·00
Other Commercial Assets—			
Posts and Telegraphs		1,35·70	
Less depreciation		23·34	
			1,12·36
Advances to Provinces			6,74·94
Other interest bearing advances			24·50
Cash to provide working balance			2,00·00
			43,32·80

Liabilities for which Burma will assume direct responsibility—	
Post Office Savings Bank deposits	2,09·05
Provident Funds	3,89·08
Non-interest bearing liabilities	2,62·92
Total ...	8,61·05
Net assets of which Burma will assume possession ...	34,71·75
Debt of Burma to India, being net assets as above, Rs. 34,71·75 lakhs; *Plus* share of excess liabilities ... Rs. 16,03·74 lakhs	50,75·49
Annuity required to redeem principal and interest in 45 years	2,24·82

The rate of interest used for the valuation of debts and for the conversion of capital sums into annuities is 3½ per cent.

Schedule of Expenditure from the Revenues of Burma duly authorized for the Financial Year 1938-39, as laid before the House of Representatives in accordance with the provisions of section 61 (2) of the Government of Burma Act, 1935, on the 21st March 1938.

Schedule of Expenditure from the Revenues of Burma duly authorized for the Financial Year 1938-39.

Grant or Appropriation. (1)	Service to which the Grant or Appropriation relates. (2)	Heads of Account. (3)	Grant made by the House of Representatives. (4)	*Sums required to meet expenditure charged on the revenues of Burma.* (5)	Total. (6)
			Rs.	Rs.	Rs.
1	Customs and Excise Duties.	1. Customs ... 2. Excise Duties ..	12,77,940	*1,01,060*	13,79,000
2	Taxes on Income ...	3. Taxes on Income ...	10,20,000	*44,000*	10,64,000
3	State Lottery ...	4. State Lottery ...	2,00,000	...	2,00,000
4	Land Revenue and Famine Relief.	5. Land Revenue ... 42. Famine Relief ...	54,12,900	*1,27,100*	55,40,000
5	Excise	6. Excise ...	19,18,330	*33,670*	19,52,000
6	Stamps	7. Stamps ...	88,950	...	88,950
7	Forests	8. Forest ... 8(A). Forest capital outlay	48,68,950	*12,76,050*	61,45,000
8	Registration ...	9. Registration ...	1,37,000	...	1,37,000
9	Other Taxes and Duties	10. Other Taxes and Duties.	1,27,000	...	1,27,000
10	Miscellaneous Railway Expenditure.	11. Miscellaneous Railway Expenditure.	16,34,000	...	16,34,000
11	Irrigation, etc. ...	12. Revenue expenditure on works for which Capital Accounts are kept. 13. Other revenue expenditure. 14. Construction of Irrigation, etc., Works.	31,00,640	*4,55,360*	35,56,000
12	Posts and Telegraphs Department (including working expenses).	XV. Posts and Telegraphs—*Deduct*—Working expenses. 16. Capital outlay ...	75,16,930	*6,22,670*	81,39,600
A	*Interest on debt and other obligations.*	17. Interest on debt and other obligations.	...	*69,55,000*	69,55,000
B	*Reduction or avoidance of debt.*	18. Appropriation for reduction or avoidance of debt.	...	*99,35,000*	99,35,000
		Carried over ...	2,73,02,640	*1,95,49,910*	4,68,52,550

Schedule of Expenditure from the Revenues of Burma duly authorized for the Financial Year 1938-39—contd.

Grant or Appropriation. (1)	Service to which the Grant or Appropriation relates. (2)	Heads of Account. (3)	Grant made by the House of Representatives. (4)	*Sums required to meet expenditure charged on the revenues of Burma.* (5)	Total. (6)
			Rs.	Rs.	Rs.
		Brought forward ...	2,73,02,640	*1,95,49,910*	4,68,52,550
13	General Administration (Premier).	20. General Administration.	27,220	*95,320*	1,22,540
14	General Administration (Finance Department).		9,93,030	*2,14,870*	12,07,900
15	General Administration (Home and Judicial Departments).		56,35,580	*21,86,910*	78,22,490
16	General Administration (Agriculture and Forest Department).		1,30,680	*78,130*	2,08,810
17	General Administration (Education Department).		1,72,220	*89,720*	2,61,940
18	General Administration (Lands and Revenue Department).		3,36,830	*2,44,400*	5,81,230
19	General Administration (Commerce and Industry Department).		14,820	*1,03,270*	1,18,090
20	Audit	21. Audit	12,00,120	*1,63,880*	13,64,000
21	Administration of Justice	22. Administration of Justice.	36,62,040	*18,68,960*	55,31,000
22	Jails	23. Jails, etc. ...	32,61,610	*1,44,390*	34,06,000
23	Police	24. Police	1,36,63,150	*16,04,850*	1,52,68,000
24	Ports and Pilotage, Lighthouses and Lightships.	XXI—Lighthouses and Lightships, etc. *Deduct*—Amount payable for agency charges. 25. Ports and Pilotage	5,74,020	*25,080*	5,99,100
25	Meteorology ...	29. Scientific Departments.	2,87,680	...	2,87,680
26	Archæology ...		83,580	...	83,580
27	Survey (including Hydro-Electric Survey).		4,08,920	...	4,08,920
28	Geological Survey and Mines.		57,550	*57,270*	1,14,820
29	Education	30. Education ...	95,03,500	*2,93,500*	97,97,000
30	Medical	31. Medical ...	38,48,880	*7,73,120*	46,22,000
31	Public Health ...	32. Public Health ...	11,84,980	*1,10,020*	12,95,000
32	Agriculture and Veterinary.	33. Agriculture ... 34. Veterinary ...	13,87,700	*2,46,300*	16,34,000
		Carried over ...	7,37,36,750	*2,78,49,900*	10,15,86,650

Schedule of Expenditure from the Revenues of Burma duly authorized for the Financial Year 1938-39—contd.

Grant or Appropriation. (1)	Service to which the Grant or Appropriation relates. (2)	Heads of Account. (3)	Grant made by the House of Representatives. (4)	*Sums required to meet expenditure charged on the revenues of Burma.* (5)	Total. (6)
			Rs.	Rs.	Rs.
		Brought forward ...	7,37,36,750	2,78,49,900	10,15,86,650
33	Co-operative Credit ...	35. Co-operative Credit	4,84,160	*78,840*	5,63,000
34	Industries ...	36. Industries ...	2,17,890	*110*	2,18,000
35	Aviation ...	37. Aviation ... 37(A). Capital outlay, etc.	5,91,000	...	5,91,000
36	Miscellaneous Departments.	38. Miscellaneous Departments.	2,90,460	*26,540*	3,17,000
37	Civil Works (Grants-in-aid to Local Bodies).	41. Civil Works ...	16,91,540	...	16,91,540
38	Civil Works ...		99,74,590	*6,05,870*	1,05,80,460
39	Superannuation Allowances, Pensions and Commuted Value of Pensions.	43. Superannuation Allowances, etc. 43(A). Commutation of Pensions.	56,01,040	*93,80,960*	1,49,82,000
40	Stationery and Printing	44. Stationery and Printing.	10,67,000	...	10,67,000
41	Miscellaneous ...	45. Miscellaneous ...	6,18,390	*2,610*	6,21,000
42	Extraordinary Charges	50. Extraordinary Charges	...	...	...
43	Loans and Advances bearing interest.	Loans to Municipalities, Port Trusts, etc. Loans to Government Servants.	17,65,000	...	17,65,000
44	Interest-free Advances	Advances Repayable ...	17,92,000	...	17,92,000
45	Loans to Railway Board	Loans to Railway Board	4,77,000	...	4,77,000
	Defence Department Estimates.				
(1)	General Administration	20.A.-G. and (H) Salary and Allowances of the Governor, etc.	...	*6,09,600*	6,09,600
(2)	Do.	20. H. Secretarial Staff I. Counsellors. O. Secretariat for Defence, etc.	...	*4,83,290*	4,83,290
(3)	Defence ...	46. Defence Services—Effective. 47. Defence Services—Non-Effective.	...	*1,48,60,000*	1,48,60,000
(4)	Frontier Force ...	48. Frontier Force ...	...	*60,76,000*	60,76,000
(5)	Ecclesiastical Affairs...	27. Ecclesiastical ...	...	*2,13,000*	2,13,000
		Carried over ...	9,83,06,820	*6,01,86,720*	15,84,93,540

Schedule of Expenditure from the Revenues of Burma duly authorized for the Financial Year 1938-39—concld.

Grant or Appropriation. (1)	Service to which the Grant or Appropriation relates. (2)	Heads of Account. (3)	Grant made by the House of Representatives. (4)	*Sums required to meet expenditure charged on the revenues of Burma.* (5)	Total. (6)
			Rs.	Rs.	Rs.
		Brought forward ...	9,83,06,820	*6,01,86,720*	15,84,93,540
(6)	Currency and Coinage	39. Currency ... 40. Mint ...	...	...	...
(7)	External Affairs ...	28. External Affairs ...	...	*67,000*	67,000
(8)	Administration of areas specified in Part I of the Second Schedule to the Act.	5. Land Revenue ... 6. Excise 7. Stamps ... 8. Forest ... 8(A). Forest Capital Outlay. 20. General Administration. 22. Administration of Justice. 23. Jails and Convict Settlements. 24. Police ... 30. Education ... 31. Medical ... 32. Public Health ... 34. Veterinary ... 41. Civil Works ... 44. Stationery and Printing. 45. Miscellaneous ...	...	*22,92,160*	22,92,160
(9)	Pensions ...	43. Superannuation Allowances and Pensions. 43(A). Commutation of Pensions.	...	*1,76,000*	1,76,000
(10)	Expenditure charged under section 68 (3) of the Act.	49. Miscellaneous adjustments between Burma and Federated Shan States.	...	*57,32,000*	57,32,000
		GRAND TOTAL ...	9,83,06,820	*6,84,53,880*	16,67,60,700

RANGOON, *19th March 1938.*

C. F. B. PEARCE,
Finance Secretary.

A. D. COCHRANE,
Governor of Burma.

G.B.C.P.O.—No. 627, F.D., 8-4-38—373.

BOOK 2.

DEMANDS FOR GRANTS,

1938-39.

SCHEDULE OF DEMANDS FOR

No. of Grant or Appropriation.	Services to which Demands or Appropriations relate.	Head of Account.
	A.—Expenditure debitable to Revenue.	
1	Customs and Excise Duties	1. Customs ... ...
		2. Excise duties ... ...
2	Taxes on Income	3. Taxes on Income ... ...
3	State Lottery	4. State Lottery ... ...
4	Land Revenue and Famine Relief ...	5. Land Revenue ... ...
		42. Famine Relief ... ...
	Excise	6. Excise ... ...
	Stamps	7. Stamps ... ...
7	Forests	8. Forest ... ...
		8(A). Forest capital outlay ...
8	Registration	9. Registration ... ...
9	Other Taxes and duties	10. Other taxes and duties ...
10	Miscellaneous Railway Expenditure ...	11. Miscellaneous Railway Expenditure.
11	Irrigation, Navigation, Embankment and Drainage Works.	12. Revenue expenditure on works for which Capital Accounts are kept.
		13. Other revenue expenditure ...
		14. Construction of Irrigation, etc. Works.
12	Posts and Telegraphs Department (including working expenses).	XV. Posts and Telegraphs—*Deduct*—Working expenses.
		16. Capital outlay ... ...
Appropriation A.	*Interest on debt and other obligations* ...	17. Interest on debt and other obligations.
Appropriation B.	*Reduction or avoidance of debt*	18. Appropriation for reduction or avoidance of debt.
13	General Administration (Premier) ...	20. General Administration. ...
14	General Administration (Finance Department)	
15	General Administration (Home and Judicial Departments).	
16	General Administration (Agriculture and Forests Department).	
17	General Administration (Education Department).	
18	General Administration (Lands and Revenue Department).	
19	General Administration (Commerce and Industry Department.)	

GRANTS FOR THE YEAR 1938-39.

Minister responsible.	Amount. Voted.	Charged.	Total.	Reference to pages of the estimates.	Number of Grant or Appropriation.
	Rs.	Rs.	Rs.		
Lands and Revenue	10,53,940	*1,01,060*	11,55,000	6—9	1
Do.	2,24,000	...	2,24,000	10—12	
Do.	10,20,000	*44,000*	10,64,000	14—15	2
Finance ...	2,00,000	...	2,00,000	16—17	3
Lands and Revenue	53,92,900	*1,27,100*	55,20,000	18—26	4
Do.	20,000	...	20,000	27	
Do.	19,18,330	*33,670*	19,52,000	28—30	5
Do.	88,950	...	88,950	31—32	6
Agriculture and Forests	47,53,950	*12,76,050*	60,30,000	33—36	7
Do.	1,15,000	...	1,15,000	37—38	
Home ...	1,37,000	...	1,37,000	39	8
Do. ...	1,27,000	...	1,27,000	40—41	9
Commerce and Industry.	16,34,000	...	16,34,000	42—43	10
Lands and Revenue	24,60,960	*3,76,040*	28,37,000	53—54	11
	3,67,560	*46,440*	4,14,000	55—57 & 60	
	2,72,120	*32,880*	3,05,000	58—59	
Commerce and Industry.	77,22,930	*6,22,670*	83,45,600	61	12
	—2,06,000	...	—2,06,000	61	
Finance	...	*69,55,000*	69,55,000	62—65	Appropriation A.
	...	*99,35,000*	99,35,000	66	Appropriation B.
Premier ...	27,220	*95,320*	1,22,540	67—68	13
Finance ...	9,93,030	*2,14,870*	12,07,900	69—71	14
Home ...	56,35,580	*21,86,910*	78,22,490	72—79	15
Agriculture and Forests	1,30,680	*78,130*	2,08,810	80—81	16
Education ...	1,72,220	*89,720*	2,61,940	82—83	17
Lands and Revenue	3,36,830	*2,44,400*	5,81,230	84—85	18
Commerce and Industry.	14,820	*1,03,270*	1,18,090	86—87	19

SCHEDULE OF DEMANDS FOR

No. of Grant or Appropriation.	Services to which Demands or Appropriations relate.	Head of Account.
	A.—**Expenditure debitable to Revenue.**	
20	Audit	21. Audit ... ...
21	Administration of Justice	22. Administration of Justice ...
22	Jails	23. Jails, etc. ... ...
23	Police	24. Police ... ...
24	Ports and Pilotage, Lighthouses and Lightships.	XXI —Lighthouses and Lightships, etc. *Deduct.*—Amount payable for agency charges. 25 Ports and Pilotage ... ...
25	Meteorology	29. Scientific Departments ...
26	Archaeology	Do. ...
27	Survey (including Hydro-Electric Survey) ...	Do. ...
28	Geological Survey and Mines	Do. ...
29	Education	30. Education ... ...
30	Medical	31. Medical ... ...
31	Public Health	32. Public Health ... ...
32	Agriculture and Veterinary ...	33. Agriculture ... ... 34. Veterinary ... ...
33	Co-operative Credit	35. Co-operative Credit ... ...
34	Industries	36. Industries ... ...
35	Aviation	37. Aviation ... ... 37 (A) Capital outlay, etc. ...
36	Miscellaneous Departments	38. Miscellaneous Departments ...
37	Civil Works (Grants-in-aid to local bodies) ...	41. Civil Works ... ...
38	Civil Works	Do. ... ...
39	Superannuation Allowances, Pensions and Commuted Value of Pensions.	43. Superannuation Allowances, etc. 43. (A) Commutation of Pensions ...
40	Stationery and Printing	44. Stationery and Printing ...
41	Miscellaneous	45. Miscellaneous ... ...
42	Extraordinary Charges	50. Extraordinary Charges ...
Appropriation C.	*Defence Department Estimates* ...	......
	B.—DISBURSEMENTS OF LOANS AND ADVANCES.	
43	Loans and Advances bearing interest ...	Loans to Municipalities, Port Trusts, etc. Loans to Government Servants
44	Interest-free Advances	Advances Repayable ... ...
45	Loans to Railway Board	Loans to Railway Board ... ...

GRANTS FOR THE YEAR 1938-39.

Minister responsible.	Amount.			Reference to pages of the estimates.	No. of Grant or Appropriation.
	Voted.	*Charged.*	Total.		
	Rs.	Rs.	Rs.		
Finance	12,60,120	*1,63,880*	13,64,000	88—91	20
Home	36,62,040	*18,68,960*	55,31,000	92—97	21
Do.	32,61,610	*1,44,390*	34,06,000	98—107	22
Do.	1,36,63,150	*16,04,850*	1,52,68,000	108—116	23
Commerce and Industry	1,52,100	...	1,52,100	117	24
.. ...	4,21,920	*25,080*	4,47,000	117—124	
Agriculture and Forests	2,87,680	...	2,87,680	125	25
Education	83,580	...	83,580	126	26
Lands and Revenue ...	4,08,920	...	4,08,920	127	27
Commerce and Industry	57,550	*57,270*	1,14,820	128—129	28
Education	95,03,500	*2,93,500*	97,97,000	130—145	29
Do.	38,48,880	*7,73,120*	46,22,000	146—159	30
Do.	11,84,980	*1,10,020*	12,95,000	160—172	31
Agriculture and Forests	8,49,000	*2,26,000*	10,75,000	173—180 & 186	32
Do.	5,38,700	*20,300*	5,59,000	181—185 & 187	
Do.	4,84,160	*78,840*	5,63,000	188—190	33
Commerce and Industry	2,17,890	*110*	2,18,000	191—196	34
Agriculture and Forests	4,89,000	...	4,89,000	197—198	35
	1,02,000	...	1,02,000	199	
Commerce and Industry	2,90,460	*26,540*	3,17,000	200—203	36
Education	16,91,540	...	16,91,540	204—206	37
Agriculture and Forests	99,74,590	*6,05,870*	1,05,80,460	207—219	38
Finance ...	52,19,040	*92,80,960*	1,45,00,000	220—222	39
	3,82,000	*1,00,000*	4,82,000	222	
Commerce and Industry	10,67,000	...	10,67,000	223—225	40
Finance	6,18,390	*2,610*	6,21,000	226—231	41
Lands and Revenue ...	...	...	...	...	42
......	...	*3,05,09,050*	*3,05,09,050*	232	Appropriation C.
Total, Revenue Expenditure	9,42,72,820	*6,84,53,880*	16,27,26,700		
Finance ...	11,64,000	...	11,64,000	233	43
	6,01,000	...	6,01,000	234	
Finance	17,92,000	...	17,92,000	235	44
Commerce and Industry	4,77,000	...	4,77,000	236	45
Total Loans and Advances	40,34,000	...	40,34,000		
GRAND TOTAL ...	9,83,06,820	*6,84,53,880*	16,67,60,700		

DEMAND No. 1.

CUSTOMS AND EXCISE DUTIES.

		Voted.	Charged.
		Rs.	Rs.
1 Customs	...	10,53,940	*1,01,060*
2 Excise duties	...	2,24,000	...
Total	...	12,77,940	*1,01,060*

Grant voted by the House of Representatives : Rs. 12,77,940.

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (*For details see Detailed Accounts.*)	•	B.—CHARGED.				TOTAL (A + B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.			Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.

1.—CUSTOMS.

Controlling Officer—Collector of Customs.

	10,16,060	10,41,470	...	A. SEA CUSTOMS—CHARGES AT THE PORTS	1A		40,400	91,900	...		10,56,460	11,33,370
	3,650	9,550	...	B. LAND CUSTOMS—CHARGES ...	1B		...	...	...		3,650	9,550
	8,320	2,520	...	E. CHARGES IN ENGLAND	1E		5,560	9,160	...		13,880	11,680
	...		...	F. LOSS OR GAIN BY EXCHANGE ...	...		...		...		...	
	...	+400	...	For rounding			...	...	...		...	+400
	10,28,030	10,53,940	...	Total ...	...		45,960	1,01,060	...		10,73,990	11,55,000

			a. Rangoon.							
71,720	30,000	...	(1*a*) Pay of Officers—Permanent		28,040	60,760	...		99,760	90,760
5,72,200	5,57,000	...	(2*a*) Pay of Establishment—Permanent ...		...	...	...		5,72,200	5,57,000
14,380	39,600	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).		...	...	...		14,380	39,600
15,440	8,380	...	(3*a*) Allowances, Honoraria, etc—Fixed ...		4,650	11,910	...		20,090	20,290
1,17,000	1,35,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating...		5,000	2,300	...		1,22,000	1,37,300
48,600	47,800	...	(4) Contingencies		...	...	...		48,600	47,800
1,000	...	...	(6) Charge for Launches		...	...	..		1,000	...
26,120	18,310	...	(7) Establishments charges payable to other Governments, Departments, etc.		2,710	16,930	...		28,830	35,240
35,000	...	...	(8) *Deduct* establishment charges recoverable from other Governments, Departments, etc.		...	...	...		*35,000*	...
61,490	36,000	...	(9) Grants in aid to Seamen and Customs Welfare Institutions.		...	...	...		61,490	36,000
...	13,000	...	(10) Purchase and repair of boats		...	...	...		...	13,000
...	26,500	...	(11) Stores and equipment of boats		...	...	...		...	26,500
8,92,950	9,11,590	...	Total ...		40,400	91,900	...		9,33,350	10,03,490

* No. of Detailed Account, if any.

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				Total (A + B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.		Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.

Detailed Account—1A.—SEA CUSTOMS—CHARGES AT THE PORTS—*concld.*

Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Heads of Account.	Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
				b. **Outports.**							
	85,000	83,000	...	(2*a*) Pay of Establishment—Permanent ..		...	...	...		85,000	83,000
	2,000	2,050	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).		...	...	...		2,000	2,050
	2,500	2,170	...	(3*a*) Allowances, Honoraria, etc.,—Fixed ...		...	...	...		2,500	2,170
	18,200	20,000	...	(3*b*) Allowances, Honoraria, etc.,—Fluctuating		...	...	...		18,200	20,000
	11,100	11,940	...	(4) Contingencies		...	...	...		11,100	11,940
	...	4,000	...	(7) Establishment charges payable to other Governments, Departments, etc.		...	...	...		...	4,000
	4,320	4,320	...	(9) Grants-in-aid to Seamen and Customs Welfare Institutions.		...	...	...		4,320	4,320
	...	800	...	(10) Purchase and repair of boats ...		...	...	...		...	800
	...	1,600	...	(11) Stores and equipment of boats ...		...	...	...		..	1,600
	1,23,120	1,29,880	...	Total ...		...	..	...		1,23,120	1,29,880
	10,16,070	10,41,470	...	Total *a* & *b*. ...		40,400	91,900	...		10,56,470	11,33,370
	10	...	...	Reduction by the House of Representatives.		...	...	...		*10*	..
	10,16,060	10,41,470	...	Total 1-A ...		40,400	91,900	...		10,56,460	11,33,370

Detailed Account—1B.—LAND CUSTOMS—CHARGES.

	...	180	...	(2*a*) Pay of Establishment—Permanent ...		...	...	...		...	180
	1,100	5,850	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).		...	...	...		1,100	5,850
	...	420	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...		...	...	...		...	420
	500	500	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating		...	...	...		500	500
	2,050	2,600	...	(4) Contingencies		...	...	...		2,050	2,600
	3,650	9,550		Total ...		...	...	...		3,650	9,550

Detailed Account—1E.—CHARGES IN ENGLAND.

				b. **High Commissioner.**							
	8,320	2,360	...	(1) Leave and Deputation Salaries and Sterling Overseas Pay. *		5,560	9,160	...		13,880	11,520
	...	160	...	(3) Unclassified		...	...	...		...	160
	8,320	2,520	...			5,560	9,160	...		13,880	11,680

* Details of Sterling Overseas Pay—Voted-Allotment, Nil, Estimate, £ 25.
Charged-Allotment, Nil, Estimate, £ 687.

2. EXCISE DUTIES.

Controlling Officers—Financial Commissioner for heads A and B and Commissioner of Salt Revenue for head D.

A.—VOTABLE DISBURSEMENTS. Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Heads of Account. (*For details see Detailed Accounts.*)	*	B.—CHARGED. Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Total (A + B). Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
	500	890	...	A. CHARGES ON COLLECTION OF EXCISE DUTY ON SUGAR.	2A		...	...	...		500	890
	64,400	53,500	...	B. CHARGES ON COLLECTION OF EXCISE DUTY ON MATCHES.	2B		...	...	...		64,400	53,500
	1,90,600	1,69,760	7,240	D. CHARGES RELATING TO THE SALT DEPARTMENT.	2D		2,400	...	...		1,93,000	1,69,760
	...	*– 150*	...	For rounding	...		...	...	...		...	*– 150*
	2,55,500	2,24,000	7,240	Total ...	...		2,400	...	...		2,57,900	2,24,000

Detailed Account 2A.—CHARGES ON COLLECTION OF EXCISE DUTY ON SUGAR. *Controlling Officer—Financial Commissioner.*

Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Heads of Account.	*	Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
	470	860	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).			...	...	...		470	860
	...	...	...	(3*b*) Allowances, Honoraria, etc., Fluctuating ...			...	...	...		...	...
	30	30	...	(4) Contingencies			...	...	...		30	30
	500	890	...	Total ...			...	...	...		500	890

Detailed Account 2B.—CHARGES ON COLLECTION OF EXCISE DUTY ON MATCHES. *Controlling Officer—Financial Commissioner.*

Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Heads of Account.	*	Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
	54,180	50,000	...	(1) Printing charges of Banderols			...	...	...		54,180	50,000
	10,320	3,500	...	(2) Other charges			...	...	...		10,320	3,500
	100	...	...	**Reduction by the House of Representatives.**			...	...	...		*100*	...
	64,400	53,500	...	Total ...			...		...		64,400	53,500

32,080	37,080	...	(1*a*) Pay of Officers—Permanent		2,400		...		34,480	37,080
87,070	87,500	...	(2*a*) Pay of Establishment—Permanent ...		...		...		87,070	87,500
5,060	12,510	7,240	(2*b*) Pay of Establishment—Temporary (Non-Contract).		...		...		5,060	12,510
4,090	4,270	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...		...		...		4,090	4,270
18,000	18,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...		...		...		18,000	18,000
8,600	9,400	...	(4) Contingencies		...		...		8,600	9,400
700	1,000	...	(6) Charge for Launches		...		...		700	1,000
35,000	...	...	(7) Establishment Charges payable to other Governments, Departments, etc.		...		...		35,000	...
1,90,600	1,69,760	7,240	Total ...		2,400		...		1,93,000	1,69,760

* No. of Detailed Account, if any.

Details of New Expenditure other than Works.

Major Head, Minor Head, Sub-heads and Primary Unit.	Description of Expenditure.	Provision in Estimates. 1938-39.		Balance to be provided in future years. Non-recurring Total.		Recurring average annual.		
		Votable.	Charged.	Votable.	Charged.	Votable.	Charged.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Rs.						
2. D. (2*b*) ...	Staff for one year for the control of the newly opened salt-manufacturing area in the Amherst District and for the prevention of illicit manufacture of salt in Burma— 1 Inspector (175—5—200—10—300) 6 Sub-Inspectors (50—5—130) 8 Peons (16).	7,240	...	...	...	...	...	
	Total ...	7,240	...	...	...	...	...	

Pro-forma Account of receipts and expenditure from Sunday Penalty Fees has been transferred to page 24 of Book 3.

DEMAND No. 2.

TAXES ON INCOME.

Voted ... Rs. 10,20,000
Charged ... Rs. *44,000*

Grant voted by the House of Representatives ... Rs 10,20,000.

A.—VOTABLE DISBURSEMENTS.				Heads of Accounts. (*For details see Detailed Accounts.*)	*	B.—CHARGED.				TOTAL A+B.		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.			Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
				3. TAXES ON INCOME.						*Controlling Officer—Commissioner of Income-Tax.*		
	9,92,880	10,19,410	...	A. COLLECTION OF INCOME-TAX ...	3A		55,950	41,550	...		10,48,830	10,60,960
	2,000	...	...	C. CHARGES IN ENGLAND (*b*. High Commissioner—Leave and Deputation Salaries and Sterling Overseas Pay).†	...		2,160	2,400	...		4,160	2,400
	...	+590	...	For rounding	...		...	+50	...		...	+640
	9,94,880	10,20,000	...	Total ...			58,110	44,000	...		10,52,990	10,64,000

Detailed Account—3A. COLLECTION OF INCOME-TAX.

	3,70,000	3,83,000	...	(1*a*) Pay of Officers—Permanent ...			48,660	30,520	...		4,18,660	4,13,520
	5,500	...	...	(1*b*) Pay of Officers—Temporary (Non-Contract).			...	1,420	...		5,500	1,420
	4,39,000	4,58,000	...	(2*a*) Pay of Establishment—Permanent ...			...	...	...		4,39,000	4,58,000
	6,160	1,500	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).			...	...	...		6,160	1,500

Contract).

31,800	34,190	...	(3*a*) Allowances, Honoraria, etc —Fixed ...	5,790	3,680	...	37,590	37,870
63,620	63,620	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating...	1,500	1,000	...	65,120	64,620
66,600	69,100	...	(4) Contingencies	...	...	...	66,600	69,100
10,000	10,000	...	(6) Charge for Launches	...	...	...	10,000	10,000
...	...	...	(7) Establishment Charges payable to other Governments, Departments, etc.	...	4,930	...	...	4,930
9,92,680	10,19,410	...	**Total** ...	55,950	41,550	...	10,48,630	10,60,960
			Launch Charges					
190	...	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	190	...
20	...	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	20	...
9,92,890	10,19,410	...	**Total** ...	55,950	41,550	...	10,48,840	10,60,960
10	...	...	**Reduction by the House of Representatives**	...	...	...	*10*	...
9,92,880	10,19,410	...	**Total** ...	55,950	41,550	...	10,48,830	10,60,960

* No. of Detailed Account, if any.

† Details of Sterling Overseas Pay :—Voted-Allotment, Nil, Estimate, Nil.
Charged-Allotment, Nil, Estimate, £180.

DEMAND No. 3.

STATE LOTTERY.

		Rs.
Voted	...	2,00,000
Charged	...	*Nil.*

Grant voted by the House of Representatives ... Rs. 2,00,000.

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A + B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.		Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates 1938-39.
				4.—STATE LOTTERY.							
	...	2,00,000	2,00,000	Lump sum provision for administrative expenses of lottery.		...	...	...		...	2,00,000

DEMAND No. 3—STATE LOTTERY.

Details of New Expenditure other than Works.

Major Head, Minor Head, Sub-heads and Primary Unit.	Description of Expenditure.	Provision in Estimates. 1938-39.		Balance to be provided in future years. Non-recurring Total.		Balance to be provided in future years. Recurring average annual.	
		Votable.	Charged.	Votable.	Charged.	Votable.	Charged.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4. State Lottery ...	Administrative Expenses	2,00,000	...	...	...	...	...
	Total ...	2,00,000	...	...	...	...	...

DEMAND No. 4.

LAND REVENUE AND FAMINE RELIEF.

		Voted. Rs.	Charged. Rs.
5. Land Revenue	...	53,92,900	*1,27,100*
42. Famine Relief	...	20,000	...
Total	...	54,12,900	*1,27,100*

Grant voted by the House of Representatives ... Rs. 54,12,900

5.—LAND REVENUE.

Controlling Officers—Various.

A.—VOTABLE DISBURSEMENTS. Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Heads of Account. (*For details see Detailed Accounts.*)	•	B.—CHARGED. Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	TOTAL (A+B). Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
	39,140	37,580	...	A.—CHARGES OF ADMINISTRATION ...	5A		26,780	36,500	...		65,920	74,080
	98,630	1,32,140	...	B.—MANAGEMENT OF GOVERNMENT ESTATES	5B		...	...	...		98,630	1,32,140
	25,92,980	25,12,300	...	C.—CHARGES ON ACCOUNT OF LAND REVENUE COLLECTIONS.	5C		...	...	...		25,92,980	25,12,300
	75,400	72,240	...	D.—CHARGES ON ACCOUNT OF FISHERY COLLECTIONS.	5D		...	...	...		75,400	72,240
	3,37,010	3,49,250	...	E.—SURVEY AND SETTLEMENT ..	5E		43,820	43,180	...		3,80,830	3,92,430
	23,08,370	22,79,750	...	F.—LAND RECORDS	5F		28,570	29,770	...		23,36,940	23,09,520
	200	200	...	G.—ASSIGNMENTS AND COMPENSATIONS ...	...		...	...	...		200	200
	..	1,000	...	H.—MISCELLANEOUS	...		...	...	...		...	1,000
	8,760	8,240	...	I.—CHARGES IN ENGLAND	5I		17,600	17.600	...		26,360	25,840
	...	...	...	J.—LOSS OR GAIN BY EXCHANGE ...	...		...	...	...		...	...
	...	+200	...	For rounding	...		...	+50	...		...	+250
	54,60,490	53,92,900	...	Total ...	...		1,16,770	1,27,100	...		55,77,260	55,20,000

				***a.* Oil-well Establishment.**							
	...	...	...	(1*a*) Pay of Officers—Permanent ...		22,600	27,800	...		22,600	27,800
	15,930	17,200	...	(2*a*) Pay of Establishment—Permanent ...		...	...	...		15,930	17,200
	...	...	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).		...	...	...		...	...
	3,390	3,260	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...		3,180	5,700	...		6,570	8,960
	200	300	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...		1,000	3,000	...		1,200	3,300
	2,050	2,000	...	(4) Contingencies		...	...	...		2,050	2,000
	21,570	22,760	...	**Total** ...		26,780	36,500	...		48,350	59,260
				***b.* Mogok Stone Tract Establishment.**							
	5,020	5,320	...	(1*a*) Pay of Officers—Permanent ...		...	...	...		5,020	5,320
	...	...	...	(1*b*) Pay of Officers—Temporary (Non-Contract)		...	...	...		...	...
	4,600	4,270	...	(2*a*) Pay of Establishment—Permanent ...		...	...	...		4,600	4,270
	...	...	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).		...	...	...		...	...
	3,610	3,060	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...		...	...	...		3,610	3,060
	320	330	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...		...	...	...		320	330
	4,020	1,840	...	(4) Contingencies		...	...	...		4,020	1,840
	17,570	14,820	...	**Total** ...		...	...	...		17,570	14,820
	39,140	37,580	...	**Total 5A** ...		26,780	36,500	...		65,920	74,080

* No. of Detailed Account, if any.

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.		Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.

Detailed Account 5B.—MANAGEMENT OF GOVERNMENT ESTATES.

Controlling Officers—Sub-head a. Administrator of Government Estates; Sub-heads b. and d. Financial Commissioner and sub-head c. Commissioner, Pegu Division

Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Heads of Account.	Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
				***a.* Government Estate Department (Rural).**							
	9,400	9,700	...	(1*a*) Pay of Officers—Permanent ...		...	...	...		9,400	9,700
	...	12,900	...	(1*b*) Pay of Officers—Temporary (Non-Contract)		...	...	...		...	12,900
	18,820	19,330	...	(2*a*) Pay of Establishment—Permanent ...		...	...	...		18,820	19,330
	2,270	8,910	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).		...	...	...		2,270	8,910
	1,760	1,900	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...		...	...	...		1,760	1,900
	4,350	5,850	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...		...	...	...		4,350	5,850
	500	1,000	...	(4) Contingencies		...	...	...		500	1,000
	16,000	18,000	...	(9) Collection of Rents		...	...	...		16,000	18,000
	53,100	77,590	...	Total ...		...	...	...		53,100	77,590

			Total ...	...	...	...		53,100	77,590
			***b.* Government Estate Department (Urban).**						
6,610	8,350	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	6,610	8,350
...	...	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	...	...
600	600	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	600	600
60	60	...	(4) Contingencies	...	...	...	...	60	60
15,000	15,000	...	(7) Establishment charges payable to other Governments, Departments, etc.	...	...	...	...	15,000	15,000
22,270	24,010	...	**Total** ...	...	...	...	...	22,270	24,010
			c. **Government Estate Department (Rangoon Suburban Development).**						
9,650	8,880	...	(1*b*) Pay of Officers—Temporary (Non-Contract)	...	...	...	...	9,650	8,880
4,020	4,110	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	4,020	4,110
2,890	3,000	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	2,890	3,000
780	650	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...	780	650
1,120	1,200	...	(4) Contingencies	...	...	...	...	1,120	1,200
400	450	...	(9) Collection of Rents	...	...	...	...	400	450
18,860	18,290	...	**Total** ...	...	...	...	...	18,860	18,290
4,400	12,250		*d.* **Cost of Acquisition of Land** ...	...	...	...	...	4,400	12,250
98,630	1,32,140	...	**Total 5B** ...		...	...	...	98,630	1,32,140

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B).		
Accounts,	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.		Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts,	Allotments, 1937-38.	Estimates, 1938-39.
Detailed Account				**5C.—CHARGES ON ACCOUNT OF LAND REVENUE COLLECTIONS.** *Controlling Officer—Financial Commissioner.*							
	17,25,000	19,60,000	...	*a.* Commission on Land Rev. Collections	...	...	...	...		17,25,000	19,60,000
	520	...	...	Reductions by the House of Representatives.	...	...	...	...		*520*	...
	17,24,480	19,60,000	...	Total *a* ...	...	...	...	...		17,24,480	19,60,000
	4,77,500	2,80,000	...	*b.* Commission on Capitation-tax Collections.	...	..	...	...		4,77,500	2,80,000
	3,69,800	2,55,000	...	*c.* Commission on *Thathameda*-tax Collections.	...	...	...	...		3,69,800	2,55,000
	10,000	6,000	...	*d.* Commission on other Collections ...	...	...	...	...		10,000	6,000
	9,400	9,500	...	*e.* Charges for preparation and distribution of tax-tickets.	...	...	...	...		9,400	9,500
	1,800	1,800	...	*f. Sawkegyoks*	...	...	...	...		1,800	1,800
	25,92,980	25,12,300	...	Total 5C ...	...	...	...	...		25,92,980	25,12,300

Detailed Account 5D.—CHARGES ON ACCOUNT OF FISHERY COLLECTIONS. *Controlling Officer—Financial Commissioner.*

				a. **Fishery Establishment.**							
	32,700	31,900	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...		32,700	31,900
	1,500	...	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...		1,500	...
	6,000	6,010	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...		6,000	6,010
	3,000	2,800	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...		3,000	2,800
	420	250	...	(4) Contingencies	...	...	...	...		420	250
	180	180	..	(6) Charge for Launches	...	...	...	...		180	180
	43,800	41,140	...	**Total** ...	...	...	...	...		43,800	41,140
	31,600	31,100	...	*b.* **Commission on Fishery Revenue Collections**	...	...	...	...		31,600	31,100
	75,400	72,240	...	**Total, 5D** ...	...	...	...	...		75,400	72,240

Detailed Account 5E.—SURVEY AND SETTLEMENT. *Controlling Officer—Commissioner of Settlements and Land Records.*

				a. **Revenue Survey—Provincial Survey Party.**							
	10,140	10,500	...	(1*a*) Pay of Officers—Permanent	...	...	...	...		10,140	10,500
	14,450	14,430	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...		14,450	14,430
	65,200	65,770	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...		65,200	65,770
	4,940	5,020	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...		4,940	5,020
	10,850	13,660	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	..	...	...	...		10,850	13,660
	7,600	8,250	...	(4) Contingencies	...	...	...	...		7,600	8,250
	2,300	...	...	(6) Charge for Launches	...	...	...	...		2,300	...
	...	3,130	...	(9) Scholarships	...	...	...	...		...	3,130
	1,15,480	1,20,760	...	**Total** ...	...	...	...	...		1,15,480	1,20,760

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.		Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.

Detailed Account 5E.—SURVEY AND SETTLEMENT—concld. *Controlling Officer—Commissioner of Settlements and Land Records.*

Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Heads of Account.	Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
				***b.* Revenue Survey—Mining and other Special Surveys**							
				(1) Mining Surveys.							
	1,100	7,610	...	(2*b*) Pay of Establishment—Temporary (Non-Contract.)	...	...	...	...		1,100	7,610
	100	810	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...		100	810
	150	1,150	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...		150	1,150
	20,300	8,530	...	(4) Contingencies	...	...	...	...		20,300	8,530
	21,650	18,100	...		...	...	...	...		21,650	18,100
	2,000	2,000	...	(2) **Potta Surveys.**—(4) Contingencies ...	...	...	...	...		2,000	2,000
	23,650	20,100	...	Total ...	...	...	...	...		23,650	20,100
				***d.* Survey Schools.**							
	...	...	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...		...	...
	360	...	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...		360	...
	3,130	...	...	(9) Scholarships	...	...	...	...		3,130	...
	3,490	...	...	Total ...	...	...	...			3,490	...

			e. Settlement Operations.							
32,020	35,630	...	(1a) Pay of Officers—Permanent ...		34,900	34,200	...		66,920	69,830
...	...	...	(1b) Pay of Officers—Temporary (Non-Contract)		...	...	...		...	...
90,560	91,150	...	(2a) Pay of Establishment—Permanent ...		...	...	...		90,560	91,150
17,310	16,440	...	(2b) Pay of Establishment—Temporary (Non-Contract).		...	...	...		17,310	16,440
11,260	12,130	...	(3a) Allowances, Honoraria, etc.—Fixed ...		4,620	4,680	...		15,880	16,810
9,500	11,000	...	(3b) Allowances, Honoraria, etc.—Fluctuating ...		4,300	4,300	...		13,800	15,300
3,740	4,040	...	(4) Contingencies		...	...	...		3,740	4,040
30,000	38,000	...	(6) Charge for Launches		...	...	...		30,000	38,000
1,94,390	2,08,390	...	Total ...		43,820	43,180	...		2,38,210	2,51,570
3,37,010	3,49,250	...	Total 5E ...		43,820	43,180	...		3,80,830	3,92,430

Detailed Account 5F.—LAND RECORDS. *Controlling Officer—Commissioner of Settlements and Land Records.*

			a. Superintendence.							
33,970	33,100	...	(1a) Pay of Officers—Permanent ...		22,600	23,800	...		56,570	56,900
51,200	52,310	...	(2a) Pay of Establishment—Permanent ...		...	...	...		51,200	52,310
3,030	3,030	...	(3a) Allowances Honoraria, etc.—Fixed ...		3,420	3,420	...		6,450	6,450
6,700	6,700	...	(3b) Allowances, Honoraria, etc.—Fluctuating...		2,550	2,550	...		9,250	9,250
3,480	3,470	...	(4) Contingencies		...	...	...		3,480	3,470
98,380	98,610	...	Total ...		28,570	29,770	...		1,26,950	1,28,380

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A + B).		
Accounts,	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.		Accounts	Allotments, 1937-38.	Estimates. 1938-39.	New Expenditure.	Accounts,	Allotments, 1937-38.	Estimates, 1938-39.
				***b.* District Charges.**							
	2,30,000	2,20,000	...	(1*a*) Pay of Officers—Permanent ...	...	...	...	...		2,30,000	2,20,000
	4,620	...	...	(1*b*) Pay of Officers—Temporary (Non-Contract).	...	...	...	...		4,620	...
	15,34,000	15,20,000	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...		15,34,000	15,20,000
	5,570	4,840	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...		5,570	4,840
	2,34,600	2,35,100	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...		2,34,600	2,35,100
	1,34,000	1,34,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...		1,34,000	1,34,000
	42,200	42,200	...	(4) Contingencies	...	...	...	...		42,200	42,200
	25,000	25,000	...	(6) Charge for Launches	...	...	...	...		25,000	25,000
	22,09,990	21,81,140	...	Total ...	...	...	...	...		22,09,990	21,81,140
	23,08,370	22,79,750	...	Total 5F ...		28,570	29,770	...		23,36,940	23,09,520

Detailed Account 51.—CHARGES IN ENGLAND.

				***b.* High Commissioner.**							
	8,760	7,800	...	(1) Leave and Deputation Salaries and Sterling Overseas Pay.*		17,600	17,600	...		26,360	25,400
...	...	440	...	(3) Unclassified		...	...	...		...	440
	8,760	8,240	...	Total ...		17,600	17,600	...		26,360	25,840

* Details of Sterling Overseas Pay—Charged: Allotment £1,320, Estimate £1,320.

20,000	20,000	...	B. RELIEF WORKS	...	...	...	...		20,000	20,000
20,000	20,000	...	Total ...	...	...	...	...		20,000	20,000

DEMAND No. 5.

EXCISE.

		Rs.
Voted	... ...	19,18,330
Charged	... ...	*33,670*

Grant voted by the House of Representatives ... Rs. 19,18,330

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (*For details see Detailed Accounts.*)	*	B.—CHARGED.				TOTAL (A + B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.			Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
				6.—EXCISE. *Controlling Officer—Excise Commissioner.*								
	52,300	60,000	...	A.—Superintendence	6A		33,170	33,670	...		85,470	93,670
	13,39,100	13,51,800	...	B.—District Executive Establishment	6B		...	...	...		13,39,100	13,51,800
	3,84,900	4,62,100	...	D.—Purchase of Opium	...		...	...	...		3,84,900	4,62,100
	38,690	40,050	...	G.—Excise Bureau	6G		...	...	...		38,690	40,050
	3,840	4,440	...	H.—Charges in England	6H		...	...	...		3,840	4,440
	...	...	...	I.—Loss or Gain by Exchange ...	...		...	.	...		...	...
	...	*-60*	...	For rounding	...		...	...	...		...	*-60*
	18,18,830	19,18,330	...	Total ...			33,170	33,670			18,52,000	19,52,000

Detailed Account 6A.—**SUPERINTENDENCE.**

...	...	...	(1*a*) Pay of Officers—Permanent		28,350	28,950	...		28,350	28,950
34,500	40,000	...	(2*a*) Pay of Establishment—Permanent ...		...	...	...		34,500	40,000
...	...	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...		3,420	3,420	...		3,420	3,420
700	500	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating		1,400	1,300	...		2,100	1,800
15,600	18,500	...	(4) Contingencies		...	...	...		15,600	18,500
1,500	1,000	...	(6) Charge for Launches		...	...	...		1,500	1,000
52,300	60,000	...	**Total** ...		33,170	33,670	...		85,470	93,670

Detailed Account 6B.—**DISTRICT EXECUTIVE ESTABLISHMENT.**

1,64,900	1,75,000	...	(1*a*) Pay of Officers—Permanent ...	...	...	...	...		1,64,900	1,75,000
7,66,000	7,73,000	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...		7,66,000	7,73,000
29,200	15,800	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...		29,200	15,800
57,000	48,000	...	(3*a*) Allowances, Honoraria, etc. —Fixed ...	...	...	...	...		57,000	48,000
1,98,000	2,10,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...		1,98,000	2,10,000
1,09,000	1,15,000	...	(4) Contingencies	...	...	...	...		1,09,000	1,15,000
15,000	15,000	...	(6) Charge for Launches	...	...	...	...		15,000	15,000
13,39,100	13,51,800	...	**Total** ...	...	...	...	...		13,39,100	13,51,800

* No. of Detailed Account, if any.

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A + B).		
Accounts.	Allotments, 1937-38.	Estimates 1938-39.	New Expenditure.		Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.

Detailed Account 6G.—EXCISE BUREAU.

Accounts.	Allotments, 1937-38.	Estimates 1938-39.	New Expenditure.	Heads of Account.	Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
	15,000	15,000	...	(1*a*) Pay of Officers—Permanent ...	...	...	...	...		15,000	15,000
	15,000	15,000	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...		15,000	15,000
	4,040	5,400	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...		4,040	5,400
	2,600	2,600	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...		2,600	2,600
	1,950	1,950	...	(4) Contingencies	...	...	...	...		1,950	1,950
	100	100	...	(6) Charge for Launches	...	...	...	...		100	100
	38,690	40,050	...	Total ...	...	...	...	...		38,690	40,050

Detailed Account 6H.—CHARGES IN ENGLAND.

Accounts.	Allotments, 1937-38.	Estimates 1938-39.	New Expenditure.	Heads of Account.	Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
				b. **High Commissioner.**							
	3,840	4,440	...	(1) Leave and Deputation Salaries and Sterling Overseas Pay.*		...	...	...		3,840	4,440

* Details of Sterling Overseas Pay—Charged : Allotment and Estimate *Nil.*

DEMAND No. 6.

STAMPS.

		Rs.
Voted	... ...	88,950
Charged	... ...	*Nil.*

Grant voted by the House of Representatives ... Rs. 88,950

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (*For details see Detailed Accounts.*)	*	B.—CHARGED.				TOTAL (A+B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.			Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
				7.—STAMPS. *Controlling Officers—Superintendent of Stamps, Rangoon, and Commissioners of Divisions.*								
	15,640	13,920	...	A.—SUPERINTENDENCE	7A	...	...	...	...		15,640	13,920
	51,660	45,600	...	B.—STAMPS—NON-JUDICIAL—CHARGES FOR THE SALE OF STAMPS.	7B	...	...	...	...		51,660	45,600
	11,000	10,000	...	C.—COST OF STAMPS SUPPLIED FROM CENTRAL STAMPS STORES, NASIK —NON-JUDICIAL	...	...	...	...	...		11,000	10,000
	14,700	13,800	...	D.—STAMPS—JUDICIAL—CHARGES FOR THE SALE OF STAMPS.	7D	...	...	...	...		14,700	13,800
	5,000	5,000	...	E.—COST OF STAMPS SUPPLIED FROM CENTRAL STAMPS STORES, NASIK —JUDICIAL.	...	...	...	...	...		5,000	5,000
	...	+630	...	For rounding	...	...	...	...	...		...	+630
	98,000	88,950	...	Total ...	...	...	...	...	...		98,000	88,950

* No. of Detailed Account, if any.

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A + B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.		Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
Detailed Account 7A.—SUPERINTENDENCE. *Controlling Officers—Superintendent of Stamps, Rangoon, and Commissioners of Divisions.*											
				a. **Presidency Establishment.**							
	8,760	8,200	...	(1*a*) Pay of Officers—Permanent ...	...	...	...	...		8,760	8,200
	2,640	2,710	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...		2,640	2,710
	1,190	1,010	...	(3*a*) Allowances, Honoraria, etc.—Fixed	...	...	...	...		1,190	1,010
	600	500	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating	..	...	...	...		600	500
	2,450	1,500	...	(4) Contingencies	...	...	...	...		2,450	1,500
	15,640	13,920	...	**Total** ...	...	...	...	...		15,640	13,920
Detailed Account 7B.—STAMPS—NON-JUDICIAL—CHARGES FOR THE SALE OF STAMPS. *Controlling Officers—Superintendent of Stamps, Rangoon, and Commissioners of Divisions.*											
				a. **Establishments.**							
	18,000	10,000	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...		18,000	10,000
	33,660	35,600	...	*b.* **Discount**	...	...	...	...		33,660	35,600
	51,660	45,600	...	**Total** ...	...	...	...	...		51,660	45,600
Detailed Account 7D.—STAMPS—JUDICIAL—CHARGES FOR THE SALE OF STAMPS. *Controlling Officers—Superintendent of Stamps, Rangoon, and Commissioners of Divisions.*											
				a. **Establishments.**							
	1,200	1,200	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...		1,200	1,200
	13,500	12,600	...	*b.* **Discount**	...	...	...	...		13,500	12,600
	14,700	13,800	...	**Total** ...	...	...	...	...		14,700	13,800

DEMAND No. 7.
FORESTS.

	Voted. Rs.	*Charged.* Rs.
8. FOREST	47,53,950	*12,76,050*
8(A). FOREST CAPITAL OUTLAY	1,15,000	...
Total ...	48,68,950	*12,76,050*

Grant voted by the House of Representatives : Rs. 48,68,950.

A.—VOTABLE DISBURSEMENTS. Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Heads of Account. (*For details see Detailed Accounts.*)	*	B.—CHARGED. Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	TOTAL (A+B). Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
				8.—FOREST.		*Controlling Officers—Chief Conservator and Conservators of Forests.*						
	48,950	49,150	...	A.—GENERAL DIRECTION	8A		55,520	56,050	...		1,04,470	1,05,200
	11,56,090	12,79,150	...	B.—CONSERVANCY, MAINTENANCE AND REGENERATION.	8B		...	...	...		11,56,090	12,79,150
	32,47,650	33,09,650	...	C.—ESTABLISHMENT	8C		6,29,800	6,69,600	...		38,77,450	39,79,250
	...	...	...	D.—INTEREST ON CAPITAL	...		3,16,400	3,04,900	...		3,16,400	3,04,900
	8,700	400	...	E.—FOREST SURVEYS	...		...	...	...		8,700	400
	1,13,400	1,15,600	...	F.—CHARGES IN ENGLAND	8F		2,90,600	2,45,640	...		4,04,000	3,61,240
	...	...	...	G.—LOSS OR GAIN BY EXCHANGE ...	...		...	...	...		...	...
		...	...	For rounding	...		...	−140	...		...	−140
	45,74,790	47,53,950	...	Total ...	...		12,92,320	12,76,050	...		58,67,110	60,30,000

* No of Detailed Account, if any.

Demand No. 7—FORESTS.

8—FOREST.

A.—VOTABLE DISBURSEMENTS.					B.—CHARGED.				TOTAL (A + B).		
Accounts.	Allotments 1937-38.	Estimates, 1938-39.	New Expenditure.	Heads of Account.	Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
Detailed Account—8A.—GENERAL DIRECTION.									*Controlling Officer—Chief Conservator of Forests.*		
	...	...	...	(1*a*) Pay of Officers—Permanent		45,000	45,730	...		45,000	45,730
	44,000	43,500	...	(2*a*) Pay of Establishment—Permanent ...		...	...	...		44,000	43,500
	300	...	...	(2*b*) Pay of Establishment—Temporary (Non-contract).		...	...	...		300	...
	...	...	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...		6,520	6,520	...		6,520	6,520
	1,600	1,600	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...		4,000	3,800	...		5,600	5,400
	3,050	3,050	...	(4) Contingencies		...	...	...		3,050	3,050
	...	1,000	...	(6) Charge for Launches		...	...	...		...	1,000
	48,950	49,150	...	**Total** ...		55,520	56,050	...		1,04,470	1,05,200

[illegible]	49,150	...	Total ...		55,520	56,050	...		1,04,470	1,05,200

Detailed Account—8B. CONSERVANCY, MAINTENANCE AND REGENERATION. *Controlling Officers—Chief Conservator and Conservators of Forests.*

4,03,700	4,80,900	...	*a.* Timber and other produce removed from forests including drift and waifwood and all confiscated forest produce.	...	...	...	...		4,03,700	4,80,900
1,75,700	1,78,000	...	*b.* Live-stock, stores, tools and plant (maintenance and replacement).	...	...	...	...		1,75,700	1,78,000
3,73,600	3,99,500	...	*c.* Organization and improvement including communication and buildings.	...	...	...	...		3,73,600	3,99,500
300	300	...	*d.* Duty on Foreign Timber ...	...	...	...	...		300	300
1,32,000	1,39,950	...	*e.* Maintenance of Timber Research Branch.	...	...	...	...		1,32,000	1,39,950
70,000	79,500	...	*f.* Miscellaneous	...	...	...	...		70,000	79,500
1,000	1,000	...	*g.* Suspense— (1) Work Advances	...	...	...	...		1,000	1,000
210	...	...	Reductions by the House of Representatives under Head 8B.	...	...	...	...		*210*	...
11,56,090	12,79,150	...	Total ...	...	...	...	...		11,56,090	12,79,150

Demand No. 7—FORESTS.

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.		Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
Detailed Account 8C.—ESTABLISHMENT.					*Controlling Officers—Chief Conservator and Conservators of Forests.*						
	6,87,580	7,40,000	...	(1*a*) Pay of Officers—Permanent ...		4,80,000	5,15,000	...		11,67,580	12,55,000
	4,320	7,680	...	(1*b*) Pay of Officers—Temporary (Non-Contract).		...	...	...		4,320	7,680
	17,04,410	16,90,000	...	(2*a*) Pay of Establishment—Permanent		...	...	...		17,04,410	16,90,000
	1,26,820	1,17,350	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).		...	...	...		1,26,820	1,17,350
	53,530	51,900	...	(3*a*) Allowances, Honoraria, etc.—Fixed		65,000	70,000	...		1,18,530	1,21,900
	4,08,500	4,40,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating.	...	84,800	84,600	...		4,93,300	5,24,600
	1,72,100	1,72,330	...	(4) Contingencies		...	...	...		1,72,100	1,72,330
	90,000	90,000	...	(6) Charge for Launches		...	...	...		90,000	90,000
	390	390	...	(7) Establishment charges payable to other Governments, Departments, etc.		...	...	...		390	390
	32,47,650	33,09,650	...	Total ...	...	6,29,800	6,69,600	...		38,77,450	39,79,250
Detailed Account 8F.—CHARGES IN ENGLAND.											
	20,000	...	...	*a.* **Secretary of State.**		...	...	...		20,000	...
				b. **High Commissioner.**							
	77,000	1,00,160	...	(1) Leave and Deputation Salaries and Sterling Overseas Pay.†		2,90,600	2,45,640	...		3,67,600	3,45,800
	16,400	15,200	...	(3) Cost of training Forest probationers		...	...	...		16,400	15,200
	...	240	...	(4) Unclassified		...	...	...		...	240
	1,13,400	1,15,600	...	Total ...		2,90,600	2,45,640	...		4,04,000	3,61,240

† Details of Sterling Overseas Pay—Voted :— Allotment 3,284 ; Estimate £4,130.
Charged " 9,072 ; " £10,784.

	1,05,000	1,15,000	68,890	8(A)—CAPITAL OUTLAY ON FORESTS ...	(8A)	...	...	...	...		1,05,000	1,15,000
	1,05,000	1,15,000	68,890	**Total** ...	...	...	...	...	...		1,05,000	1,15,000

Detailed Account—8(A) CAPITAL OUTLAY ON FORESTS.

Controlling Officers—Chief Conservator and Conservators of Forests.

	1,200	5,000	4,200	A. FOREST SURVEYS	...	...	...	...	...		1,200	5,000
				B. ORGANIZATION, IMPROVEMENT AND EXTENSION OF FORESTS.								
	2,500	5,300	2,590	(1) Settlement and original demarcation ...	...	...	...	...	...		2,500	5,300
	2,500	5,300	2,590	**Total** ...	...	...	...	...	...		2,500	5,300
				C. COMMUNICATIONS AND BUILDINGS.								
	58,100	71,800	29,500	*a.* **Construction of permanent roads and bridges—**	8(A) C*a*	...	...	...	...		58,100	71,800
				b. **Construction of permanent buildings and other works—**								
	41,200	31,200	31,200	(2) Minor Works	...	...	...	...	...		41,200	31,200
	99,300	1,03,000	60,700	**Total** ...	...	...	...	...	...		99,300	1,03,000
				E. LIVE-STOCK, STORES, TOOLS AND PLANT.								
	2,000	1,400	1,400	(2) Purchase (but not replacement) of stores, tools and plant (other than petty purchases for maintenance).	...	...	...	...	...		2,000	1,400
	2,000	1,400	1,400	**Total** ...	...	...	...	...	...		2,000	1,400
	...	+300	...	For rounding ...	...	...	...	...	...		...	+300
	1,05,000	1,15,000	68,890	GRAND TOTAL ...	...	...	...	...	...		1,05,000	1,15,000

Description of Work.	Sanctioned Estimate.	Expenditure to 31st December 1937.	Estimates, 1938-39. Carry on.	New.	Total.
Detailed Account 8(A) C.—*a*. CONSTRUCTION OF PERMANENT ROADS AND BRIDGES.					
(1) **Major Works.**					
Works in Progress.					
(1) No. 1 Payagale to Kyatchaung, S. Pegu Division, Sittang Circle ...	20,900	6,649	42,300	...	42,300
(2) Thitni—Kyetmyon Road Construction	35,000	11,593			
(3) Tuchaung-Thayetchaung unmetalled road, Zigôn Division ...	24,000	462			
NEW WORK.					
Part construction of a metalled cart road from Seinkalan to Banbegon, Tharrawaddy Division.	2,85,000	...	...	20,400	20,400
(ii) **Minor Works** ...	...	...		9,100	9,100
Total (8A) C*a* ...	...	...	42,300	29,500	71,800

DEMAND No. 8.

REGISTRATION.

		Rs.
Voted	...	1,37,000
Charged	...	*Nil.*

Grant voted by the House of Representatives : Rs. **1,37,000.**

A.—VOTABLE DISBURSEMENTS.					B.—CHARGED.				TOTAL (A+B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Heads of Account.	Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
				9.—REGISTRATION. *Controlling Officers—Commissioners of Divisions and Inspector-General of Registration.*							
				A. District Charges.							
	5,120	5,600	...	(1*a*) Pay of Officers—Permanent ...	...	...	...	...		5,120	5,600
	80,000	82,500	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...		80,000	82,500
	800	500	...	(2*c*) Pay of Establishment—Temporary (Contract).	...	...	...	...		800	500
	1,200	1,250	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...		1,200	1,250
	42,680	44,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...		42,680	44,000
	3,200	3,150	...	(4) Contingencies	...	...	...	...		3,200	3,150
	1,33,000	1,37,000	...	**Total** ...	...	...	...	...		1,33,000	1,37,000

DEMAND No. 9.

OTHER TAXES AND DUTIES.

		Rs.
Voted	...	1,27,000
Charged	...	*Nil.*

Grant voted by the House of Representatives : Rs. 1,27,000.

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (*For details* see *Detailed Accounts.*)	*	B.—CHARGED.				TOTAL (A + B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.			Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
				10.—OTHER TAXES AND DUTIES. *Controlling Officers—Various.*								
	1,200	1,500	...	C.—COLLECTION CHARGES—BETTING TAX	...	...	...	...	...		1,200	1,500
	1,27,790	1,25,500	...	D.—CHARGES ON ACCOUNT OF MOTOR VEHICLES TAXATION ACT.	10D	...		...	...		1,27,790	1,25,500
	1,28,990	1,27,000	...	TOTAL ...		...	...	...	...		1,28,990	1,27,000

			a. **City.**							
8,400	4,200	...	(1*a*) Pay of Officers—Permanent ...	...	...	...	...		8,400	4,200
39,000	39,000	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...		39,000	39,000
7,500	7,500	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...		7,500	7,500
100	100	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating.	...	...	...	...		100	100
4,050	4,800	...	(4) Contingencies	...	...	...	...		4,050	4,800
59,050	**55,600**	...	**Total** ...	...		...	...		**59,050**	**55,600**
			b. **Mofussil.**							
			(2*a*) Pay of Establishment—Permanent ...							
35,800	34,200	...	(i) Police Force	...	...	...	...		35,800	34,200
10,500	10,820	...	(ii) Office Establishment	...	...	...	...		10,500	10,820
10,450	9,880	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...		10,450	9,880
10,000	9,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating.	...	...	...	...		10,000	9,000
2,000	6,000	...	(4) Contingencies	...	...	...	...		2,000	6,000
68,750	69,900	...	**Total**	...	...		...		68,750	69,900
10	...	...	**Reduction by the House of Representatives under Head 10D.**	...	...		...		*10*	...
1,27,790	1,25,500	...	**Total 10D** ...	...	...	...	...		1,27,790	1,25,500

* No. of Detailed Account, if any.

DEMAND No. 10.

MISCELLANEOUS RAILWAY EXPENDITURE.

Rs.

Voted ... 16,34,000.

Charged ... *Nil.*

Grant voted by the House of Representatives : Rs. 16,34,000.

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (*For Details see Detailed Account.*)	*	B.—CHARGED.				TOTAL (A + B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.			Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
				11.—MISCELLANEOUS RAILWAY EXPENDITURE. *Controlling Officers—Various.*								
...	6,530	- 4,480	...	A.—INSPECTION	11A	...	18,510	- 400	...	...	25,040	- 4,880
...	74,060	...	...	B.—AUDIT	11B	...	...	...	...	...	74,060	...
...	...	16,34,000	...	C.—MISCELLANEOUS ...	11C	...	...	...	...	...	...	16,34,000
...	...	4,480	...	D.—CHARGES IN ENGLAND ...	11D	...	4,800	400	...	...	4,800	4,880
...	80,590	16,34,000	...	Total ...		...	23,310	...	...	...	1,03,900	16,34,000

Detailed Account 11A.—INSPECTION *Controlling Officer—Government Inspector of Railways.*

Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Heads of Account.	*	Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
...	...	14,020	...	(1*a*) Pay of Officers—Permanent		...	14,950	1,890	...	...	14,950	15,910
...	5,000	5,150	...	(2*a*) Pay of Establishment—Permanent ...		...	...	...	...	...	5,000	5,150
...	130	2,270	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...		...	3,560	210	...	...	3,690	2,480
...	...	1,150	...	(3*b*) Allowances, Honoraria, etc., Fluctuating		...	...	50	...	...	...	1,200
...	1,500	1,000	...	(4) Contingencies		...	...	...	...	...	1,500	1,000
...	...	4,450	...	(7) Establishment charges payable to other Governments, Departments, etc.		...	...	930	...	...	...	5,380
...	*100*	...	...	**Reduction by the House of Representatives.**		...	...	...	...	...	*100*	...
...	6,530	28,040	...	**Total** ...		...	18,510	3,080	...	...	25,040	31,120
..	...	*32,520*	...	*Deduct.*—Charges recoverable from other Governments, Departments, etc.		...	...	*3,480*	...	...	...	*36,000*
...	6,530	*- 4,480*	...	**Net Total** ...		...	18,510	*- 400*	...	...	25,040	*- 4,880*

...	18,950	...	...	(1*a*) Pay of Officers—Permanent ...	...	...		...	...	18,950	...
...	37,840	...	...	(2*a*) Pay of Establishment—Permanent ...	...	...		...	...	37,840	...
...	6,530	...	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...		...	...	6,530	...
...	1,200	...	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating	...	...		...	...	1,200	...
...	1,000	...	...	(4) Contingencies	...	...		...	...	1,000	...
...	8,540	...	...	(7) Establishment charges payable to other Governments, Departments, etc.	... ...	... ...		... ...	... ...	... 8,540	... ...
...	74,060		...	**Total** ...	...	...		...	...	74,060	...

Detailed Account 11C.—MISCELLANEOUS.

Controlling Officer—Secretary, Department of Commerce and Industry.

...	...	13,29,000	...	(1) Revenue Deficit of Railways ...	...	...	...	...	...	...	13,29,000
...	(*a*)	3,05,000	...	(2) Guarantee for Moulmein-Ye Railway and contribution for Ava Bridge.	...	...	...	...	...	...	3,05,000
...	...	16,34,000	...	**Total** ...	...	...	...	...	...	...	16,34,000

Detailed Account 11D.—**CHARGES IN ENGLAND.**

...	...	4,400	...	(1) Leave and Deputation Salaries and Sterling Overseas Pay.†	...	4,800	400	...	...	4,800	4,800
...	...	80	...	(3) Unclassified	...	...	...	...	...	...	80
...	...	4,480	...	Total ...	...	4,800	400	...	...	4,800	4,880

* No. of Detailed Account, if any.

† Details of Sterling Overseas Pay —
Voted :—Allotments, 1937-38, Nil ; Estimates, 1938-39, £330.
Charged :—Allotments 1937-38, £360 ; Estimates, 1938-39, £30.

(*a*) Included under "45. Miscellaneous."

DEMAND NO. 11.

IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.

	Voted.	*Charged.*
	Rs.	Rs.
12. Revenue expenditure on works for which capital accounts are kept.	24,60,960	*3,76,040*
13. Other Revenue expenditure financed from Ordinary Revenues.	3,67,560	*46,440*
14. Construction of Irrigation, Navigation, Embankment and Drainage Works.	2,72,120	*32,880*
Total ...	31,00,640	*4,55,360*

Grant voted by the House of Representatives : Rs. 31,00,640

A.—VOTABLE DISBURSEMENTS.				Heads of Account. *(For details see Detailed Accounts.)*	*	B.—CHARGED.				TOTAL (A+B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.			Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
	3,53,000	2,12,300	1,300	WORKS	A		...		...		3,53,000	2,12,300
	2,39,100	1,13,500	93,500	EXTENSIONS AND IMPROVEMENTS ...	B		...		...		2,39,100	1,13,500
	1,200	2,200	1,200	OTHER CHARGES	C		...		...		1,200	2,200
	16,76,000	16,35,000	...	MAINTENANCE AND REPAIRS	...		...		...		16,76,000	16,35,000
	11,98,100	10,49,670	10,000	ESTABLISHMENT ...	D		4,75,600	3,51,200	...		16,73,700	14,00,870
	23,000	26,700	...	TOOLS AND PLANT	E		...		...		*23,000*	*26,700*
	...	52,300	50,000	GRANTS-IN-AID	...		...		...		...	*52,300*
	– 8,300	*– 1,100*	...	SUSPENSE	...		...		...		*– 8,300*	*– 1,100*

1,59,700	*2,300*		*Deduct*—RECEIPTS AND RECOVERIES ON CAPITAL ACCOUNT.	...		...		...		*– 1,59,700*	*2,300*
...	...		*Deduct*—ENGLISH COST OF STORES AND ESTABLISHMENT.	...		*1,18,880*	—	...		*1,18,880*	...
...	12,360		*Add*—EXPENDITURE IN ENGLAND AT PAR ...	F		1,18,880	1,04,160	...		1,18,880	1,16,520
...	...		LOSS OR GAIN BY EXCHANGE	...		...		...		...	...
1,00,950	...		*Add*—Pensionary charges	...		40,050		...		1,41,000	...
...	+ 10	...	For rounding	...		...	...	...		...	+ 10
34,23,350	31,00,640	1,56,000	**Total** ...	...		5,15,650	4,55,360	...		39,39,000	35,56,000
			AMOUNT DEBITABLE TO—								
26,60,680	24,60,960	81,000	HEAD 12	.		3,97,320	3,76,040	...		30,58,000	28,37,000
4,69,270	3,67,560	75,000	HEAD 13	...		64,730	46,440	...		5,34,000	4,14,000
2,93,400	2,72,120	...	HEAD 14	...		53,600	32,880	...		3,47,000	3,05,000

* Number of Detailed Account, if any.

Demand No. 11.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.

Head of Account.	Description of work.	Sanctioned Estimate.	Expenditure to 31st December 1937.	Estimates, 1938-39. Carry on.	New.	Total.
Detailed Account A.—WORKS						
13 (B) 1. Minor Works ...		...	...	...	1,300	1,300
	Work in Progress.					
14 (A) 1. Major Works ...	(1) Remodelling the Shwebo Canal Project	8,10,594	6,50,921	15,000	...	15,000
	Works in Progress.					
14 (A) 2. Major Works ...	(1) Remodelling the Salin Canals	32,10,166	28,37,350	62,000	...	62,000
	(2) Extension of the Môn Canal System by constructing a branch Canal from the North Môn Canal	11,48,544	9,49,675			
	(3) Constructing remaining Watercourses required on the Ye-u Canal System.	47,600	33,286			

Head of Account.	Description of Work.	Sanctioned Estimate.	Expenditure to 31st December 1937.	Estimates, 1938-39. Carry on.	New.	Total.
	Works in Progress.					
14(B) 1. Major Works ...	(1) Widening and straightening of the Twante Canal	21,43,700	15,63,650	1,34,000	...	1,34,000
	(2) Rivetting both banks of the chord cut, Twante Canal	10,00,000	7,38,744			
	(3) North Kawa Drainage Scheme	6,50,000	233			

Detailed Account B.—EXTENSIONS AND IMPROVEMENTS.

	Work in Progress.					
12 (A) (1). Major Works	Improvements to the Nwadet Canal System	2,45,000	1,35,175	20,000	...	20,000
12 (A) (1). Minor Works	... ...	...	...	...	11,100	11,100
	Total 12 A (1) ...	...	...	20,000	11,100	31,100
12 (A) (2). Minor Works	......	...	...	...	37,900	37,900

Demand No. 11.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.

Head of Accounts.	Description of Works.	Reference to Proceedings of Standing Committee.	Sanctioned Estimate.	Expenditure to 31st December 1937.	Estimates, 1938-39.		
					Carry on.	New.	Total.
Detailed Account B.—EXTENSIONS AND IMPROVEMENTS—(concld.)							
12 (B) (1) Minor Works.	... ...	...	...	...	...	6,700	6,700
12 (B) (2) Minor Works.	... ...	...	...	...	...	25,300	25,300
13 (A) (1) Major Works.	... ...	...	...	...	..	7,500	7,500
13 (B) (1) Minor Works.	... ...	...	...	...	...	5,000	5,000
Detailed Account C.—OTHER CHARGES.							
13 (A) (2) Minor Works.			...	...	...	200	200
	Works in Progress.						
13 (B) (2) Major Works.	(1) Investigation of Drainage schemes in the Pegu Plain, south of the Pegu-Sittang Canal.	Finance 41 (1) ...	1,19,714	1,10,084	1,000		1,000
Minor Works ...	... ...	...	...	...	...	1,000	1,000
	Total 13 B (2) ...		...	...	1,000	1,000	2,000

			a. **Chief Engineer.**							
...		...	(1*a*) Pay of Officers—Permanent		44,320	46,700	...		44,320	46,700
1,06,000	1,07,500	...	(2*a*) Pay of Establishment—Permanent ...		...	...	...		1,06,000	1,07,500
200	420	...	(2*c*) Pay of Establishment—Temporary (Contract)		...	...	...		200	420
1,400	1,400	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...		6,000	6,000	...		7,400	7,400
2,000	3,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...		3,000	4,000	...		5,000	7,000
8,100	9,000	...	(4) Contingencies		...	...	...		8,100	9,000
1,000	800	...	(6) Charge for Launches		...	...	...		1,000	800
1,18,700	1,22,120	...	Total ...		53,320	56,700	...		1,72,020	1,78,820
			c. **Superintending Engineers.**							
...	...	...	(1*a*) Pay of Officers—Permanent		72,000	73,700	...		72,000	73,700
...	...	...	(1*b*) Pay of Officers—Temporary (Non-Contract)		...	...	..		...	...
...	...	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...		8,800	8,800	...		8,800	8,800
...	...	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...		9,000	9,000	...		9,000	9,000
3,500	3,000	...	(6) Charge for Launches		...	...	...		3,500	3,000
3,500	3,000	...	Total ...		89,800	91,500	...		93,300	94,500

Demand No. 11.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.		Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments. 1937-38.	Estimates, 1938-39.
				d. **Executive Establishment.**							
	1,09,000	1,13,800	...	(1*a*) Pay of Officers—Permanent ...		1,62,000	1,52,000	...		2,71,000	2,65,800
	19,300	2,040	...	(1*b*) Pay of Officers—Temporary (Non-Contract)		...	...	...		19,300	2,040
	3,65,000	3,70,400	...	(2*a*) Pay of Establishment—Permanent ...		...	...	...		3,65,000	3,70,400
	...	10,000	10,000	(2*b*) Pay of Establishment—Temporary (Non-Contract).		...	...	...		...	10,000
	55,000	47,000	...	(2*c*) Pay of Establishment—Temporary (Contract).		...	...	...		55,000	47,000
	8,000	8,310	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...		23,500	23,000	...		31,500	31,310
	75,000	80,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating		29,000	29,000	...		1,04,000	1,09,000
	40,600	40,000	...	(4) Contingencies		...	...	...		40,600	40,000
	23,000	27,000	...	(6) Charge for Launches		...	...	...		23,000	27,000
	5,300	5,300	...	(7) Establishment charges payable to other Governments, Departments, etc.		...	...	...		5,300	5,300
	7,00,200	7,03,850	10,000	**Total** ...		2,14,500	2,04,000	...		9,14,700	9,07,850

				f. **Special Revenue.**							
	1,38,700	1,45,000	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...		1,38,700	1,45,000
	8,000	8,000	...	(2*c*) Pay of Establishment—Temporary (Contract).	...	...	...	...		8,000	8,000
	9,630	9,700	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...		9,630	9,700
	18,000	19,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating	...	..	...	...		18,000	19,000
	2,700	3,000	...	(4) Contingencies	...	...	...	...		2,700	3,000
	35,000	35,000	...	(6) Charge for Launches	...	...	...	...		35,000	35,000
	1,60,000	...	..	(7) Collection charges by the Civil Department on Irrigation and Embankment Revenue.	...	...	...	...		1,60,000	...
	3,72,030	2,19,700	...	**Total** ...	...	...	...	...		3,72,030	2,19,700
...	...	...	...	*g.* **Establishment Charges incurred in England.**	...	1,18,880	...	...		1,18,880	...
	8,500	10,000	...	*h. Add*—**Charges by other Depts.** ...		2,000	2,000	...		10,500	12,000
	5,500	*9,000*	...	*i. Deduct*—**Charges to other Depts.** ...		*3,500*	*3,000*	...		*9,000*	*12,000*
	670	...	...	*j.* **Gratuities transferred from Head** 59 ...		600	...	...		1,270	...
	11,98,100	10,49,670	10,000	**Total D.** ...		4,75,600	3,51,200	...		16,73,700	14,00,870

Demand No. 11.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (*For details* see *Detailed Accounts.*)	B.—CHARGED.				TOTAL (A + B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.		Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
				Detailed Account E.—TOOLS AND PLANT.							
	4,100	7,500	...	*a.* **New Supplies**	...	...	...	...		4,100	7,500
	18,900	18,900	...	*b.* **Repairs and Carriage**	...	...	...	...		18,900	18,900
	300	550	...	*c. Add*—**Charges by other Depts.** ...	...	...	...	...		300	550
	300	*250*	...	*d. Deduct*—**Charges to other Depts.** ...	...	...	...	...		*300*	*250*
	23,000	26,700	...	**Total** ...	...	...	...	...		23,000	26,700
				Detailed Account F.—EXPENDITURE IN ENGLAND.							
				b. **High Commissioner.**							
	...	12,320	...	(1) Leave and Deputation Salaries and Sterling Overseas Pay.*		1,18,880	1,04,160	...		1,18,880	1,16,480
	...	40	...	(3) Unclassified		...	...	...		...	40
	...	12,360	...	**Total** ...		1,18,880	1,04,160	...		1,18,880	1,16,520

* Details of Sterling Overseas Pay—Charged— Allotment : £ 3,912 ; Estimate £ 4,205.

12.—REVENUE EXPENDITURE ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.

Controlling Officer—Chief Engineer, Public Works Department (Irrigation).

					*							
				A. IRRIGATION WORKS—								
	9,01,940	6,25,290	11,100	(1) Productive	12 A(1)		1,54,060	1,11,010	...		10,56,000	7,36,300
	7,69,590	6,86,330	37,900	(2) Unproductive	12 A(2)		1,23,110	1,20,570	...		8,92,700	8,06,900
				B. NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—								
	6,39,420	6,92,040	6,700	(1) Productive	12 B(1)		76,680	84,460	...		7,16,100	7,76,500
	3 49,730	4,57,300	25,300	(2) Unproductive	12 B(2)		43,470	60,000	...		3,93,200	5,17,300
	26,60,680	24,60,960	81,000	Total ...	...		3,97,320	3,76,040	...		30,58,000	28,37,000

12 (A).—IRRIGATION WORKS (1) PRODUCTIVE.

	1,72,400	31,100	11,100	A. EXTENSIONS AND IMPROVEMENTS	...		...	...	...		1,72,400	31,100
	3,34,000	3,25,000	...	B. MAINTENANCE AND REPAIRS	...		...	...	...		3,34,000	3,25,000
	3,90,410	2,64,350		C. ESTABLISHMENT	...		1,54,060	1,11,010	...		5,44,470	3,75,360
	5,130	4,840		D. TOOLS AND PLANT	..		...	...	...		5,130	4,840
	...			E. SUSPENSE	...		...	...	...		...	...
	9,01,940	6,25,290	11,100	Total ...			1,54,060	1,11,010	...		10,56,000	7,36,300

12 (A) IRRIGATION WORKS (2) UNPRODUCTIVE.

	37,800	37,900	37,900	A. EXTENSIONS AND IMPROVEMENTS	...		...	..	...		37,800	37,900
	3,67,000	3,49,000		B. MAINTENANCE AND REPAIRS	...		...	...	...		3,67,000	3,49,000
	3,63,690	2,95,170		C. ESTABLISHMENT	...		1,23,110	1,20,570	...		4,86,800	4,15,740
	4,100	5,260		D. TOOLS AND PLANT	...		...	...	...		4,100	5,260
	- 3,000	*- 1,000*		E. SUSPENSE—2. STOCK AND OTHER SUSPENSE ACCOUNTS.	...		...	...	...		*- 3,000*	*- 1,000*
	7,69,590	6,86,330	37,900	Total ...			1,23,110	1,20,570	...		8,92,700	8,06,900

* No. of Detailed Account, if any.

Demand No. 11.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B.)		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.		Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
12 (B).—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—(1) PRODUCTIVE.											
	9,900	6,700	6,700	A. Extensions and Improvements ...		...		...		9,900	6,700
	4,22,000	4,56,000	...	B. Maintenance and Repairs		...		...		4,22,000	4,56,000
	2,03,150	2,21,650		C. Establishment		76,680	84,460	...		2,79,830	3,06,110
	4,370	6,290		D. Tools and Plant		...	...	...		4,370	6,290
	...	1,400		E. Suspense—2. Stock and other Suspense Accounts.		...	...	...		...	1,400
	6,39,420	6,92,040	6,700	Total ...		76,680	84,460	...		7,16,100	7,76,500
12 (B).—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS. (2) UNPRODUCTIVE.											
	4,000	25,300	25,300	A. Extensions and Improvements ...		...	...	...		4,000	25,300
	2,35,000	3,06,000		B. Maintenance and Repairs		...	...	...		2,35,000	3,06,000
	1,08,330	1,21,490		C. Establishment		43,470	60,000	..		1,51,800	1,81,490
	2,400	4,510		D. Tools and Plant		...	...	...		2,400	4,510
	...			E. Suspense		...	..	...		...	...
	3,49,730	4,57,300	25,300	Total ...		43,470	60,000	...		3,93,200	5,17,300
INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.											*Controlling Officer—Revenue Secretary.*
				A. Irrigation Works.							
...	...	...	...	a. Productive		7,07,800	...	...		7,07,800	...
...	...	..	...	b. Unproductive		6,89,000	...	...		6,89,000	...
				B. Navigation, Embankment and Drainage Works.							
...	...	...	...	a. Productive		5,21,300	...	...		5,21,300	...
..	...	...	...	b. Unproductive		4,60,900	...	...		4,60,900	...
...	...	...	...	Total ...		23,79,000	...	...		23,79,000	...

13.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.

Controlling Officer—Chief Engineer, Public Works Department (Irrigation).

			SUMMARY.							
1,62,510	1,47,125	7,700	(A) IRRIGATION WORKS		27,690	26,095			1,90,200	1,73,220
3,06,760	2,20,425	57,300	(B) NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.		37,040	20,345			3,43,800	2,40,770
...	+10	...	For rounding		...	...				+10
4,69,270	3,67,560	65,000	Total ...		64,730	46,440			5,34,000	4,14,000

13. (A)—IRRIGATION WORKS.—(1) WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.

15,000	7,500	7,500	B. EXTENSIONS AND IMPROVEMENTS ...		...	...			15,000	7,500
76,000	76,000		C. MAINTENANCE AND REPAIRS ...		...	...			76,000	76,000
70,312	60,840		D. ESTABLISHMENT		27,660	26,020			97,972	86,860
938	1,140		E. TOOLS AND PLANT		...	...			938	1,140
1,62,250	1,45,480	7,500	Total ...	...	27,660	26,020			1,89,910	1,71,500

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.		Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
				13 (A).—IRRIGATION WORKS—(2) MISCELLANEOUS EXPENDITURE.							
	58	140		A. Establishment		30	75	...		88	215
	2	5		B. Tools and Plant		...	...	...		2	5
	200	200	200	C. Other Charges		...	...	...		200	200
		1,300		D. Grants-in-aid		...	...	...		...	1,300
	260	1,645	200	Total ...		30	75	..		290	1,720

13 (B).—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—(1) WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.

	...	1,300	1,300	A. WORKS		...	...	...		...	1,300
	...	5,000	5,000	B. EXTENSIONS AND IMPROVEMENTS ...		...	...	...		...	5,000
	2,42,000	1,23,000	...	C. MAINTENANCE AND REPAIRS ...		...	...	...		2,42,000	1,23,000
	66,330	37,270	...	D. ESTABLISHMENT		36,890	20,045	...		1,03,220	57,315
	2,450	1,755	...	E. TOOLS AND PLANT		...	...	...		2,450	1,755
	−5,300	*−1,500*	...	F. SUSPENSE—2. STOCK AND OTHER SUSPENSE ACCOUNTS.		...	...	...		*−5,300*	*−1,500*
	3,05,480	1,66,825	6,300	Total ...		36,890	20,045	...		3,42,370	1,86,870

13 (B).—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—(2) MISCELLANEOUS EXPENDITURE.

	270	570	...	A. ESTABLISHMENT		150	300	...		420	870
	10	30	...	B. TOOLS AND PLANT		...	...	...		10	30
	1,000	2,000	1,000	C. OTHER CHARGES		...	...	...		1,000	2,000
	...	51,000	50,000	D. GRANTS-IN-AID		...	...	...		...	51,000
	1,280	53,600	51,000	Total ...		150	300	...		1,430	53,900

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.		Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments. 1937-38.	Estimates, 1938-39.

14.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.

Controlling Officer—Chief Engineer, Public Works Department (Irrigation).

Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Heads of Account.	Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
				(A) IRRIGATION WORKS.							
				(1) Productive.							
	39,000	15,000	...	A. WORKS		...		...		39,000	15,000
	10,700	4,310	...	B. ESTABLISHMENT		5,900	2,390	...		16,600	6,700
	400	200	...	C. TOOLS AND PLANT		...		...		400	200
	1,200	*700*	...	E. *Deduct*—RECEIPTS AND RECOVERIES ON CAPITAL ACCOUNT.		...		...		*1,200*	*700*
	48,900	18,810	...	Total ...		5,900	2,390	...		54,800	21,200
				(2) Unproductive.							
	67,000	62,000	...	A. WORKS		...		...		67,000	62,000
	18,300	17,790	...	B. ESTABLISHMENT		10,200	9,670	...		28,500	27,460
	680	840	...	C. TOOLS AND PLANT		...		...		680	840
	4,500	*1,600*	...	E. *Deduct*—RECEIPTS AND RECOVERIES ON CAPITAL ACCOUNT.		...		...		*4,500*	*1,600*
	81,480	79,030	...	Total ...		10,200	9,670	...		91,680	88,700

(B) NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.

(1) Productive.

2,47,000	1,34,000	...	A. WORKS	...	...	...		2,47,000	1,34,000
67,500	38,450	...	B. ESTABLISHMENT	37,500	20,820	...		1,05,000	59,270
2,520	1,830	...	C. TOOLS AND PLANT	...	...	...		2,520	1,830
1,54,000	...	...	E. *Deduct*—Receipts and Recoveries on Capital Account.	...	...	...		*1,54,000*	...
1,63,020	1,74,280	...	Total ...	37,500	20,820	...		2,00,520	1,95,100
2,93,400	2,72,120		Total 14 ...	53,600	32,880	...		3,47,000	3,05,000

DEMAND No. 11.—IRRIGATION, NAVIGATION, ETC., WORKS.

Details of New Expenditure other than Works.

Major Head, Minor Head, Sub-heads and Primary Unit.	Description of Expenditure.	Provision in Estimates.		Balance to be provided in future years.			
		1938-39.		Non-recurring Total.		Recurring average annual	
		Votable.	Charged.	Votable.	Charged.	Votable.	Charged.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
13.—		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(B) (2)—							
D. GRANTS-IN-AID	Grant-in-aid to meet the cost of re-modelling and strengthening the village embankments along the Irrawaddy.	50,000	...	...	...	...	...
D. ESTABLISHMENT d. *Executive Establishment*— (2*b*) Pay of Establishment—Temporary (Non-Contract). (3*b*) Allowances, Honoraria, etc.,—Fluctuating. (4) Contingencies (6) Charge for Launches.	Temporary establishment for the Construction Division for work connected with the proposal to take over the village embankments.	10,000	...	...	...	...	...
	Total, Irrigation ...	60,000	...	...	...	...	...

DEMAND No. 12.

POSTS AND TELEGRAPHS DEPARTMENT (INCLUDING WORKING EXPENSES).

	Voted.	*Charged.*
	Rs.	Rs.
XV. Posts and Telegraphs—*Deduct* Working Expenses, including interest charges Rs. 5,02,000.	77,22,930	*6,22,670*
16. Capital Outlay on Posts and Telegraphs	*– 2,06,000*	...
Total ...	75,16,930	*6,22,670*

Grant voted by the House of Representatives : Rs. 75,16,930.

For details *see* Posts and Telegraphs Estimates printed separately.

Appropriation A.

INTEREST ON DEBT AND OTHER OBLIGATIONS.

Rs.

Charged ... *69,55,000*

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (*For details see Detailed Accounts.*)	*	B.—CHARGED.				TOTAL (A+B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.			Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
				17.—INTEREST ON DEBT AND OTHER OBLIGATIONS.								
				Controlling Officer—Finance Secretary								
				(A) INTEREST ON RUPEE DEBT.								
...	...	...	...	A. INTEREST ON PERMANENT DEBT ...	...	...	...	...	...	...	...	...
...	...	...	...	B. DISCOUNT ON LOANS	...	...	...	...	...	...	...	...
				Floating Debt—								
...	...	...	...	C. DISCOUNT ON TREASURY BILLS ...	...	...	75,000	15,000	...	...	75,000	15,000
...	...	...	...	D. INTEREST ON OTHER FLOATING LOANS, ETC.	...	...	15,000	15,000	...	...	15,000	15,000
				Other Items—								
...	...	...	...	E. MANAGEMENT OF DEBT	...	...	...	...	...	...	...	...
...	...	...	...	F. BROKERAGE, COMMISSION, ETC. ...	...	...	600	1,600	...	...	600	1,600
...	...	...	...	G. MISCELLANEOUS—ADVERTISEMENT CHARGES, ETC.	...	...	...	...	...	...	...	...
...	...	...	...	H. INTEREST ON BURMA DEBT TO INDIA FOR PENSIONARY LIABILITIES.	...	...	26,73,200	...	...	...	26,73,200	...
...	...	...	...	I. INTEREST ON BURMA DEBT TO INDIA FOR OTHER LIABILITIES.	...	...	1,80,74,000	1,75,55,000	...	...	1,80,74,000	1,75,55,000

				(B) INTEREST ON OTHER OBLIGATIONS.								
				(A) Savings Bank Deposits.								
...	...	...	...	A. INTEREST ON POST OFFICE SAVINGS BANK DEPOSITS (POSTS AND TELEGRAPHS).	...	...	4,73,000	5,23,000	...	...	4,73,000	5,23,000
..	...	...	...	B. BONUS ON POST OFFICE CASH CERTIFICATES (POSTS AND TELEGRAPHS).	...	...	71,000	29,000	...	...	71,000	29,000
				(B) State Provident Funds.								
...	...	...	...	C. INTEREST ON GENERAL PROVIDENT FUND.	17 (B)C	...	5,42,000	6,41,000	...	...	5,42,000	6,41,000
...	...	...	...	D. INTEREST ON I.C.S. PROVIDENT FUND (CIVIL).	..	...	62,000	62,000	...	...	62,000	62,000
...	...	...	...	E. INTEREST ON I.C.S. (NON-EUROPEAN MEMBERS) PROVIDENT FUND (CIVIL).	..	...	3,200	4,000	...	...	3,200	4,000
...	...	...	...	F. INTEREST ON CONTRIBUTORY PROVIDENT FUNDS (CIVIL).	...	...	33,000	30,000	...	...	33,000	30,000
...	...	...	...	G. INTEREST ON DEPOSITS OF RAILWAY PROVIDENT FUNDS.	...	...	8,36,000	7,79,400	...	...	8,36,000	7,79,400
...	...	...	...	H. INTEREST ON OTHER MISCELLANEOUS PROVIDENT FUNDS (CIVIL).	...	...	1,800	1,100	...	...	1,800	1,100
				(C) Special Deposit Account.								
...	...	...	...	I. INTEREST ON RAILWAY STAFF BENEFIT FUND.	...	...	1,000	300	...	...	1,000	300
				(D) Reserve Funds.								
...	...	...	...	J. INTEREST ON DEPRECIATION FUND (RAILWAYS).	...	...	4,52,000	3,86,000	...	...	4,52,000	3,86,000
...	...	...	...	K. INTEREST ON RENEWALS RESERVE FUND, POSTS AND TELEGRAPHS.	..	...	1,13,000	77,400	...	...	1,13,000	77,400
				(E) Other Items.								
...	...	...	...	P. INTEREST ON CEMETERY ENDOWMENT FUND.	17 (E) P.	...	2,000	2,000	...	...	2,000	2,000
...	...	..	...	O. PAYMENT TO POST OFFICE FOR SAVINGS BANK AND CASH CERTIFICATES WORK.	...	...	2,88,000	2,63,000	...	...	2,88,000	2,63,000

* No of Detailed Account, if any.

Appropriation A.—INTEREST ON DEBT AND OTHER OBLIGATIONS.

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (*For details see Detailed Accounts.*)	*	B.—CHARGED.				TOTAL (A + B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.			Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
				(C) TRANSFERS.								
				A. *Deduct*—INTEREST TRANSFERRED TO COMMERCIAL DEPARTMENTS—								
...	...	...	...	*a* Forest	...		3,16,400	3,04,900			3,16,400	3,04,900
...	...	...	...	*b.* Irrigation	...		23,79,000	...			23,79,000	...
...	...	...	...	*c.* Posts and Telegraphs ...	...	...	4,76,000	5,02,000	...		4,76,000	5,02,000
				Deduct—								
				B. INTEREST PAID BY BURMA RAILWAY BOARD.	...	...	1,21,70,000	1,21,41,500	...		1,21,70,000	1,21,41,500
.. ..	--	...	...	C. INTEREST PORTION OF EQUATED PAYMENTS ON ACCOUNT OF COMMUTED VALUE OF PENSIONS.	...		3,29,800	...			3,29,800	...
...	...	...	...	D. INTEREST ON SHARE OF BURMA DEBT ASCRIBED TO THE FEDERATED SHAN STATES—								
...	...	...	...	(1) Capitalized portion of pensions in issue.	...	...	1,76,590	...	...		1,76,590	...
...	...	...	...	(2) Debt other than capitalized portion of pensions in issue.	...	...	4,07,500	4,81,800	...		4,07,500	4,81,800

...	...	...	...	For rounding ...	...	...	+490	+400	...	...	+490	+400
...	...	...	...	Nett Total ...	...		74,61,000	69,55,000	...		74,61,000	69,55,000

Detailed Account 17(B) C.—INTEREST ON GENERAL PROVIDENT FUND.

...	...	...	...	(1) Civil	...	...	5,13,000	5,90,000	...	...	5,13,000	5,90,000
...	...	...	...	(2) Posts and Telegraphs ...	...	...	17,000	41,000	...	...	17,000	41,000
...	...	...	...	(3) Defence	...	...	10,000	10,000	...	...	10,000	10,000
...	...	...	...	(4) Railways	...	...	2,000	...	...	...	2,000	...
...	...	...	...	Total	...	...	5,42,000	6,41,000	...	...	5,42,000	6,41,000

Detailed Account 17(E) P.—INTEREST ON CEMETERY ENDOWMENT FUND.

...	...	...	...	(1) Civil	...	...	1,000	1,000	...	...	1,000	1,000
...	...	...	...	(2) Defence	...	...	1,000	1,000	...	...	1,000	1,000
...	...	...	...	Total	...	...	2,000	2,000	...	...	2,000	2,000

* No. of Detailed Account, if any.

APPROPRIATION B.

REDUCTION OR AVOIDANCE OF DEBT.

		Rs.
Charged	...	*99,35,000*

18.—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.

Controlling Officer—Finance Secretary.

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A + B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.		Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
...	...	...	...	B. Appropriations towards repayment of Burma debt to India.	...	1,15,53,900	49,27,100	...	...	1,15,53,900	49,27,100
				C. Appropriations towards repayment of balance of Railway funds—							
...	...	...	...	(i) Provident Fund	...	...	21,43,000	...	...	...	21,43,000
...	...	...	...	(ii) Depreciation Fund	...	...	30,00,000	...	...	...	30,00,000
...	...	...	...	D. *Deduct*—Payments by Federated Shan States in reduction of debt to Burma.	...	*5,52,200*	*1,35,200*	...	...	*5,52,200*	*1,35,200*
...	.	...	...	E. *Deduct*—Principal portion of equated payments on account of commuted value of pensions charged to Capital.	...	*4,18,700*	...	...	...	*4,18,700*	...
...	...	...	...	For rounding	...	...	+ 100	...	...	...	+ 100
...	...	...	...	**Total** ...	...	1,05,83,000	99,35,000	...	...	1,05,83,000	99,35,000

DEMAND No. 13.

GENERAL ADMINISTRATION (PREMIER).

		Rs.
Voted	...	27,220
Charged	...	*95,320*

Grant voted by the House of Representatives : Rs. 27,220.

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For *details* see *Detailed* Accounts.)	*	B.—CHARGED.				TOTAL (A + B).		
Accounts.	Allot-ments, 1937-38.	Esti-mates, 1938-39.	New Expendi-ture.			Accounts	Allot-ments, 1937-38.	Esti-mates, 1938-39.	New Expendi-ture.	Accounts.	Allot-ments, 1937-38.	Esti-mates, 1938-39.
				20.—GENERAL ADMINISTRATION. *Controlling Officer—Premier's Secretary.*								
...	...	...	...	J1. PREMIER	J1	...	...	62,500	...	...	...	62,500
...	...	27,100	...	N. CIVIL SECRETARIAT	20N	...	...	32,820	...	...	...	59,920
...	...	120	...	Z1. CHARGES IN ENGLAND—*b*. HIGH COMMISSIONER—(3) UNCLASSIFIED	...	...	...	..	...	...	...	120
...	...	27,220	...	**Total** ...		...		95,320	...	...		1,22,540

Detailed Account 20J1.—PREMIER. *Controlling Officer—Premier's Secretary.*

Accounts.	Allot-ments, 1937-38.	Esti-mates, 1938-39.	New Expendi-ture.	Heads of Account.	*	Accounts	Allot-ments, 1937-38.	Esti-mates, 1938-39.	New Expendi-ture.	Accounts.	Allot-ments, 1937-38.	Esti-mates, 1938-39.
...	...	...	...	(1) Pay of Premier	...	...	...	30,000	...	...	...	30,000
...	...	...	...	(2) Pay of Parliamentary Secretaries ...	...	...	...	18,000	...	...	...	18,000
...	...	...	...	(3) Allowances, Honoraria, etc.—Fixed (Premier's Allowance).	...	...	...	6,000	...	...	...	6,000
...	...	...	...	(4) Allowances, etc.—Fluctuating ...	...	...	...	8,500	...	...	...	8,500
...	...	...	...	**Total** ...	...	...	...	62,500	...	...	...	62,500

* No. of Detailed Account, if any.

A.—VOTABLE DISBURSEMENTS.					B.—CHARGED.				TOTAL (A) + (B).		
Accounts.	Allotments 1937-38.	Estimates, 1938-39.	New Expenditure.	Heads of Account.	Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments. 1937-38.	Estimates, 1938-39.

Detailed Account 20N.—CIVIL SECRETARIAT.

Accounts.	Allotments 1937-38.	Estimates, 1938-39.	New Expenditure.	Heads of Account.	Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments. 1937-38.	Estimates, 1938-39.
				g. **Premier's Office.**							
...	...	4,800	...	(1*b*) Pay of Officers—Temporary (Non-Contract)	...	...	27,400	...	...	...	32,200
...	...	12,810	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	...	...	12,810
...	...	...	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	3,420	...	...	...	3,420
...	...	5,770	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating	...	...	2,000	..	...	...	7,770
...	...	3,720	...	(4) Contingencies	...	...	...	...	...	...	3,720
...	..	27,100	...	Total ...	...	...	32,820	...	...	...	59,920

DEMAND No. 14.

GENERAL ADMINISTRATION (FINANCE DEPARTMENT).

		Rs.
Voted	...	9,93,030
Charged	...	*2,14,870*

Grant voted by the House of Representatives : Rs. 9,93,030.

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (*For details see Detailed Accounts.*)	*	B.—CHARGED.				TOTAL (A+B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.			Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
				20.—GENERAL ADMINISTRATION. *Controlling Officers—Various.*								
	...	...	...	J2. MINISTERS	20J2		9,500	45,500	...		9,500	45,500
	1,800	2,000	...	K. FINANCIAL ADVISER	20K		53,050	58,400	...		54,850	60,400
	2,09,780	2,10,730	...	N. CIVIL SECRETARIAT	20N		76,200	66,750	...		2,85,980	2,77,480
	3,20,500	3,57,000	..	R. LOCAL FUND AUDIT ESTABLISHMENT ...	20R		29,520	34,620	...		3,50,020	3,91,620
	4,29,400	4,23,300	...	T. GENERAL ESTABLISHMENTS ...	20T		...	...	...		4,29,400	4,23,300
	1,160	...	...	Z1. CHARGES IN ENGLAND	20Z1		17,360	9,600	...		18,520	9,600
	...	...	...	Z2. LOSS OR GAIN BY EXCHANGE ...	...		...	...	...		...	...
	9,62,640	9,93,030	...	Total ...	...		1,85,630	2,14,870	...		11,48,270	12,07,900

Detailed Account 20J2.—MINISTERS. *Controlling Officer—Finance Secretary*

...	...	...	...	(1) Pay of Minister		5,000	30,000	...		5,000	30,000
...	...	...	...	(2) Pay of Parliamentary Secretary ...		...	9,000	...		...	9,000
...	...	...	...	(3) Allowances, Honoraria, etc.—Fluctuating ...		4,500	6,500	...		4,500	6,500
...	...	...	...	Total ...		9,500	45,500	...		9,500	45,500

* No. of Detailed Account, if any.

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A + B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.		Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.

Detailed Account 20K.—FINANCIAL ADVISER. *Controlling Officer—Financial Adviser.*

Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Heads of Account.	Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
...	...	...	...	(1a) Pay of Officers—Permanent ...	...	44,000	48,000	...	...	44,000	48,000
...	...	...	...	(2a) Pay of Establishment—Permanent ...	...	8,050	7,400	...	...	8,050	7,400
...	...	...	...	(3b) Allowances, Honoraria, etc.—Fluctuating	...	1,000	3,000	...	...	1,000	3,000
...	1,800	2,000	...	(4) Contingencies	...	...	...	...	...	1,800	2,000
...	1,800	2,000	...	Total ...	...	53,050	58,400	...	...	54,850	60,400

Detailed Account 20N.—CIVIL SECRETARIAT. *Controlling Officer—Finance Secretary.*

Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Heads of Account.	Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
				a. **Finance Department.**							
	19,690	25,240	...	(1a) Pay of Officers—Permanent ...		39,400	39,400	...		59,090	64,640
	4,960	6,070	...	(1b) Pay of Officers—Temporary (Non-Contract)		25,000	17,100	...		29,960	23,170
	1,42,000	1,60,700	...	(2a) Pay of Establishment—Permanent ...		...	...	...		1,42,000	1,60,700
	30,000	5,550	...	(2b) Pay of Establishment—Temporary (Non-Contract).		...	...	...		30,000	5,550
	1,480	1,670	...	(3a) Allowances, Honoraria, etc.—Fixed ...		9,450	9,050	...		10,930	10,720
	2,500	2,000	...	(3b) Allowances, Honoraria, etc.—Fluctuating ...		2,350	1,200	...		4,850	3,200
	8,150	8,500	...	(4) Contingencies		...	...	...		8,150	8,500
	1,000	1,000	...	(6) Charge for Launches		...	...	...		1,000	1,000
	...	...	...	(7) Establishment charges payable to other Governments, Departments, etc.		...	...	...		...	...
	2,09,780	2,10,730	...	Total ...		76,200	66,750	...		2,85,980	2,77,480

Detailed Account 20R.—LOCAL FUND AUDIT ESTABLISHMENT. *Controlling Officer—Examiner, Local Fund Accounts.*

	78,000	...	...	(1*a*) Pay of Officers—Permanent ...		21,600	...	...		99,600	...
	1,97,700	...	...	(2*a*) Pay of Establishment—Permanent ...		...	...	...		1,97,700	...
	...	...	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).		...	...	...		...	...
	...	...	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...		5,220	...	...		5,220	...
	38,000	..	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...		2,700	...	...		40,700	...
	6,800	...	...	(4) Contingencies		...	...	...		6,800	...
	..	3,57,000	...	(7) Establishment charges payable to other Governments, Departments, etc.		...	34,620	...		...	3,91,620
	3,20,500	3,57,000	...	Total ...		29,520	34,620	...		3,50,020	3,91,620

Detailed Account 20T.—GENERAL ESTABLISHMENTS. *Controlling Officers—Commissioners of Divisions.*

				b. **Treasury Establishment.**							
	3,82,200	3,78,000	...	(2*a*) Pay of Establishment—Permanent ...		...		...		3,82,200	3,78,000
	2,200	1,400	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).		...		...		2,200	1,400
	5,200	4,300	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...		...		...		5,200	4,300
	3,300	3,100	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...		...		...		3,300	3,100
	36,500	36,500	...	(4) Contingencies		...		...		36,500	36,500
	4,29,400	4,23,300	...	Total ...		...		...		4,29,400	4,23,300

Detailed Account 20Z1.—CHARGES IN ENGLAND.

				b. **High Commissioner.**							
	1,160	...	...	(2) Leave and Deputation Salaries and Sterling Overseas Pay.†		17,360	9,600	...		18,520	9,600
	1,160	...	...	Total ...		17,360	9,600	...		18,520	9,600

† Details of Sterling Overseas Pay—Charged :—Allotment £1,302 ; Estimate £720.

DEMAND No. 15.

GENERAL ADMINISTRATION (HOME AND JUDICIAL DEPARTMENTS).

		Rs.
Voted	...	56,35,580
Charged	...	21,86,910

Grant voted by the House of Representatives : Rs. 56,35,580.

A.—VOTABLE DISBURSEMENTS.				Heads of Account. *(For details see Detailed Accounts.)*	*	B.—CHARGED.				TOTAL (A+B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.			Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
				20.—GENERAL ADMINISTRATION. *Controlling Officers—Various.*								
	...	...	...	J2.—MINISTERS	20J2		9,500	45,500	...		9,500	45,500
	2,36,820	2,90,980	...	L.—BURMA LEGISLATURE	20L		...	...	...		2,36,820	2,90,980
	15,000	3,000	...	M.—ELECTIONS FOR THE BURMA LEGISLATURE.	...		...	...	...		15,000	3,000
	2,48,079	2,48,930	...	N.—CIVIL SECRETARIAT	20N		92,260	77,430	...		3,40,339	3,26,360
	...	...	...	P. PUBLIC SERVICE COMMISSION ...	20P		1,18,110	1,21,080	...		1,18,110	1,21,080
	3,77,070	3,71,740	...	S.—COMMISSIONERS	20S		2,89,700	2,89,900	...		6,66,770	6,61,640
	35,93,940	37,47,200	...	T.—GENERAL ESTABLISHMENTS ...	20T		11,62,500	9,90,000	...		47,56,440	47,37,200
	7,49,890	7,76,490	...	U.—SUBDIVISIONAL ESTABLISHMENTS ...	22U		...	...	...		7,49,890	7,76,490
	43,180	42,820	...	V.—OTHER ESTABLISHMENTS	20V		...	...	...		43,180	42,820
	46,500	65,200	...	Y.—DISCRETIONARY GRANTS	20Y		...	...	...		46,500	65,200
	1,550	2,330	...	Z.—MISCELLANEOUS	...		...	...	...		1,550	2,330
	81,360	86,680	...	Z1.—CHARGES IN ENGLAND	20Z1		7,01,000	6,63,000	...		7,82,360	7,49,680
	...	...	...	Z2.—LOSS OR GAIN BY EXCHANGE ...	...		...	...	...		...	...
	...	+210	...	For rounding	...		...	...	...	...	...	+210
...	53,93,389	56,35,580	...	**Total** ...	...		23,73,070	21,86,910	...		77,66,459	78,22,490

Detailed Account 20J2.—MINISTERS. *Controlling Officer—Home Secretary.*

...	...	...	...	(1) Pay of Minister		5,000	30,000	...		5,000	30,000
...	...	...	...	(2) Pay of Parliamentary Secretary ...		...	9,000	...		...	9,000
...	...	...	...	(3) Allowances Honoraria, etc.—Fluctuating		4,500	6,500	...		4,500	6,500
...	...	...	...	Total ...		9,500	45,500	...		9,500	45,500

Detailed Account 20L.—BURMA LEGISLATURE. *Controlling Officer—Secretary, Burma Legislature.*

	...	54,000	...	(1*a*) Pay of Officers—Permanent		...	...	...		...	54,000
	19,200	29,180	...	(1*b*) Pay of Officers—Temporary (Non-Contract)	...	...	...	...		19,200	29,180
	...	...	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...		...	...
	84,470	76,500	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...		84,470	76,500
	150	300	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...		150	300
	1,23,000	1,23,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...		1,23,000	1,23,000
	10,000	8,000	...	(4) Contingencies	...	...	...	...		10,000	8,000
	2,36,820	2,90,980	...	Total ...		...	...	...		2,36,820	2,90,980

*No. of Detailed Account, if any

A.—VOTABLE DISBURSEMENTS.				Heads of Accounts.	B—CHARGED.				TOTAL (A + B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.		Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
Detailed Account 20N.—CIVIL SECRETARIAT.									*Controlling Officer—Home Secretary.*		
				b. **Home Department and Judicial Department.**							
	26,230	31,400	...	(1*a*) Pay of Officers—Permanent		70,760	65,960	...		96,990	97,36
	...	...	...	(1*b*) Pay of Officers—Temporary (Non-Contract).		6,900	...	...		6,900	...
	1,65,200	1,47,480	...	(2*a*) Pay of Establishment – Permanent ...		...	...	...		1,65,200	1,47,480
	630	17,300	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).		...	...	...		630	17,300
	1,010	870	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...		10,500	9,470	...		11,510	10,340
	6,400	4,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...		4,100	2,000	...		10,500	6,000
	30,200	28,200	...	(4) Contingencies		...	...	...		30,200	28,200
	1,000	1,000	...	(6) Charge for Launches		...	...	...		1,000	1,000
	...	...	...	(7) Establishment charges payable to other Governments, Departments, etc.		...	...	...		...	...
	...	...	...	(8) *Deduct.*—Establishment charges recoverable from other Governments, Departments, etc.		...	...	...		...	...
	...	170	...	(9) Departmental Committees of Enquiry ...		...	...	...		...	170
	1	...	...	**Reduction by the House of Representatives.**		...	...	...		1	...
	2,30,669	2,30,420	...	Total ...		92,260	77,430	...		3,22,929	3,07,850

				***h.* Translators' Department.**							
	9,600	10,280	...	(1*a*) Pay of Officers—Permanent	...	...	...	...		9,600	10,280
	6,800	7,220	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...		6,800	7,220
	1,010	1,010	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...		1,010	1,010
	17,410	18,510	...	Total ...	...	...	...	...		17,410	18,510
	2,48,079	2,48,930	...	Total 20N ...		92,260	77,430	...		3,40,339	3,26,360

Detailed Account 20P.—PUBLIC SERVICE COMMISSION. *Controlling Officer—Secretary, Public Service Commission.*

...	...	...	..	(1*a*) Pay of Officers—Permanent	...	86,350	81,830	...	...	86,350	81,830
...	...	...	...	(2*a*) Pay of Establishment—Permanent ...	...	14,330	15,520	...	...	14,330	15,520
...	...	...	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	930	1,010	...	...	930	1,010
...	...	...	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating	...	6,500	9,030	...	...	6,500	9,030
...	...	...	...	(4) Contingencies	...	10,000	13,690	...	...	10,000	13,690
...	...	...	...	Total ...	...	1,18,110	1,21,080	...	...	1,18,110	1,21,080

Detailed Account 20S.—COMMISSIONERS. *Controlling Officers—Commissioners of Divisions.*

A.—VOTABLE DISBURSEMENTS. Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Heads of Account.	B.—CHARGED. Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	TOTAL (A+B). Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
	45,880	41,460	...	(1*a*) Pay of Officers—Permanent ...		2,56,000	2,56,000	...		3,01,880	2,97,460
	...	...	...	(1*b*) Pay of Officers—Temporary (Non-Contract)		...	...	...		...	...
	2,59,000	2,57,000	...	(2*a*) Pay of Establishment—Permanent ...		...	...	...		2,59,000	2,57,000
	1,890	1,900	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).		...	...	...		1,890	1,900
	1,200	580	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...		32,100	31,900	...		33,300	32,480
	5,600	5,300	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...		1,600	2,000	...		7,200	7,300
	32,500	33,000	...	(4) Contingencies		...	...	...		32,500	33,000
	31,000	32,500	...	(6) Charge for Launches		...	...	...		31,000	32,500
	3,77,070	3,71,740	...	Total		2,89,700	2,89,900	...		6,66,770	6,61,640

			***a.* Revenue, General and Judicial Establishment.**							
8,40,000	9,20,000	...	(1*a*) Pay of Officers—Permanent		9,50,000	8,15,000	...		17,90,000	17,35,000
...	...	..	(1*b*) Pay of Officers—Temporary (Non-Contract)		...	...	...		...	...
			(2*a*) Pay of Establishment—Permanent							
8,50,000	8,55,000	...	(i) Myoôks and Deputy Myoôks ...		...	...	...		8,50,000	8,55,000
8,20,000	7,84,000	...	(ii) Other Establishment		...	...	...		8,20,000	7,84,000
440	...	...	(2*b*) Pay of Establishment—Temporary (Non-Contract)—(ii) Other Establishment.		...	...	...		440	...
1,500	500	...	(2*c*) Pay of Establishment—Temporary (Contract)—(ii) Other Establishment.		...	...	...		1,500	500
38,500	39,700	...	(3*a*) Allowances, Honoraria, etc.—Fixed		99,500	90,000	...		1,38,000	1,29,700
2,93,510	3,00,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating		1,13,000	85,000	...		4,06,510	3,85,000
5,05,000	6,05,000	...	(4) Contingencies		...	...	...		5,05,000	6,05,000
5,000	3,000	...	(5) Loss		...	...	...		5,000	3,000
2,40,000	2,40,000	...	(6) Charge for Launches		...	...	...		2,40,000	2,40,000
10		...	**Reduction by the House of Representatives.**		...	...	...		*10*	...
35,93,940	37,47,200	...	**Total** ...		11,62,500	9,90,000	...		47,56,440	47,37,200

Detailed Account 20U.—SUBDIVISIONAL ESTABLISHMENTS. *Controlling Officers—Commissioners of Divisions.*

6,86,000	7,10,000	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...		6,86,000	7,10,000
1,190	1,190	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...		1,190	1,190
11,700	10,300	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...		11,700	10,300
51,000	55,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...		51,000	55,000
7,49,890	7,76,490	...	**Total** ...	...	...	...	...		7,49,890	7,76,490

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A + B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.		Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
Detailed Account 20V.—OTHER ESTABLISHMENTS.					*Controlling Officers—Commissioners of Divisions for sub-heads b and c.*						
				b. **Boat Establishment.**							
	870	940	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...		870	940
	900	780	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...		900	780
	160	180	...	(3*a*) Allowances, Honoraria, etc.—Fixed ..	...	...	...	...		160	180
	1,250	800	...	(4) Contingencies	...	...	...	...		1,250	800
	3,180	2,700	...	Total ...	...	...	...	...		3,180	2,700
				c. **Other Establishments.**							
	33,900	34,260	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...		33,900	34,260
	2,600	2,140	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...		2,600	2,140
	3,400	3,620	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...		3,400	3,620
	100	100	...	(4) Contingencies	...	...	...	...		100	100
	40,000	40,120	...	Total ...	...	...	...	...		40,000	40,120
	43,180	42,820	...	Total 20V ...	...	...	...	...		43,180	42,820

Detailed Account 20Y.—DISCRETIONARY GRANTS.

Controlling Officers—Military Secretary to His Excellency the Governor and Commissioners of Divisions.

	12,000	12,000	...	(1) Governor	...	...	...	...		12,000	12,000
	1,500	3,200	...	(2) Commissioners	...	...	...	...		1,500	3,200
	33,000	50,000	...	(3) Deputy Commissioners (for Rural uplift) ...	...	...	...	...		33,000	50,000
	46,500	65,200	...	Total ...	...	...	...	...		46,500	65,200

Detailed Account 20Z1.—CHARGES IN ENGLAND.

				a. **Secretary of State.**							
	12,000	16,000	...	(1) Subventions to British Universities for training of Burma Civil Service (Class I) probationers.		...	...	...		12,000	16,000
	...	...	...	(2) Leave Salaries		...	...	...		...	
	...	...	...	(3) Payments to His Majesty's Exchequer towards expenses of the departments of the Secretary of State.		67,000	1,07,000	...		67,000	1,07,000
				b. **High Commissioner.**							
	...	...	...	(1) Allowances for the selected candidates for the Burma Civil Service (Class I).		34,000	36,000	...		34,000	36,000
	4,000	4,000	...	(2) Leave and Deputation Salaries and Sterling Overseas Pay.*		6,00,000	5,20,000	...		6,04,000	5,24,000
	65,360	66,680	...	(4) Salaries and Expenses of the High Commissioner's Department.		...		...		65,360	66,680
	81,360	86,680	...	Total ...		7,01,000	6,63,000	...		7,82,360	7,49,680

* Details of Sterling Overseas Pay.
Charged :— Allotment £12,000 : Estimate £9,000.

DEMAND No. 16.

GENERAL ADMINISTRATION (DEPARTMENT OF AGRICULTURE AND FORESTS).

		Rs.
Voted	...	1,30,680
Charged	...	*78,130*

Grant voted by the House of Representatives : Rs. 1,30,680.

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (*For details see Detailed Accounts.*)	•	B.—CHARGED.				TOTAL (A+B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.			Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
				20.—GENERAL ADMINISTRATION.								*Controlling Officer—Forest Secretary.*
	...	...	...	J2.—MINISTERS	20J2		9,500	45,500	...		9,500	45,500
	1,28,420	1,24,680	...	N.—CIVIL SECRETARIAT	20N		29,820	32,630	...		1,58,240	1,57,310
	...	6,000	...	Z1.—CHARGES IN ENGLAND ...	20Z1		...	...	...		...	6,000
	...	...	...	Z2.—LOSS OR GAIN BY EXCHANGE ...	...		...	...	...		...	...
	1,28,420	1,30,680	...	Total ...	...		39,320	78,130	...		1,67,740	2,08,810

Detailed Account 20J2.—MINISTERS.

		...	...	(1) Pay of Minister	...	...	5,000	30,000	...	...	5,000	30,000
		...	...	(2) Pay of Parliamentary Secretary ...	...	...	...	9,000	...	...	...	9,000
				(3) Allowances, Honoraria, etc.—Fluctuating.	...	...	4,500	6,500	...	...	4,500	6,500
		...	...	Total ...	...	...	9,500	45,500	...	..	9,500	45,500

Detailed Account 20N.—CIVIL SECRETARIAT.

				c. **Forest Department.**								
	18,600	21,800	...	(1*a*) Pay of Officers—Permanent ...	...		25,000	26,200	...		43,600	48,000
	1,500	...	...	(1*b*) Pay of Officers—Temporary—(Non-Contract).	...		...	1,920	...		1,500	1,920
	96,200	85,000	...	(2*a*) Pay of Establishment—Permanent	...		...	...	...		96,200	85,000
	120	5,370	...	(2*b*) Pay of Establishment—Temporary—(Non-Contract).	...		...	...	...		120	5,370
	1,100	1,010	...	(3*a*) Allowances, Honoraria, etc.—Fixed	...		3,420	3,710	...		4,520	4,720
	4,400	3,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating.	...		1,400	800	...		5,800	3,800
	5,000	7,000	...	(4) Contingencies	...		...		...		5,000	7,000
	1,500	1,500	...	(6) Charge for Launches ...	...		...		...		1,500	1,500
	1,28,420	1,24,680	...	Total ...	...		29,820	32,630	...		1,58,240	1,57,310

Detailed Account 20Z1.—CHARGES IN ENGLAND.

				b. **High Commissioner.**								
...	...	6,000	...	(2) Leave and Deputation Salaries and Sterling Overseas Pay.	...		...	...	...		...	6,000
...	...	6,000	...	Total ...	...		...	...	...		...	6,000

* No. of Detailed Account, if any.

DEMAND No. 17.

GENERAL ADMINISTRATION (EDUCATION DEPARTMENT).

			Rs.
Voted	...	...	1,72,220
Charged	...	...	*89,720*

Grant voted by the House of Representatives ... Rs. 1,72,220.

A.—VOTABLE DISBURSEMENTS.						B.—CHARGED.				TOTAL (A + B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39	New Expenditure.	Heads of Account. (*For details see Detailed Accounts.*)	•	Accounts	Allotments, 1937-38.	Estimates, 1938-39	New Expenditure.	Accounts.	Allotments 1937-38.	Estimates, 1938-39.
				20.—GENERAL ADMINISTRATION.								*Controlling Officer—Education Secretary.*
			...	J2. Ministers	20J2		9,500	45,500	...		9,500	45,500
	1,40,400	1,72,220	...	N. Civil Secretariat	20N		42,870	44,220	..		1,83,270	2,16,440
	...	...	...	Z1. Charges in England	20Z1		4,800	...	...		4,800	...
	...	...	...	Z2. Loss or Gain by Exchange ...	...		...	...	...		...	...
	1,40,400	1,72,220	...	Total ...	...		57,170	89,720	...		1,97,570	2,61,940

	[illegible]	[illegible]	...	Total ...	...		57,170	89,720	...		1,97,570	2,61,940

Detailed Account 20J2.—MINISTERS.

	...	...	...	(1) Pay of Minister ...	...	...	5,000	30,000	...		5,000	30,000
	...	...	...	(2) Pay of Parliamentary Secretary ...	...	...	...	9,000	...		...	9,000
	...	...	...	(3) Allowances, Honoraria, etc.—Fluctuating	...	...	4,500	6,500	...		4,500	6,500
	...	...	...	Total ...	...	...	9,500	45,500	...		9,500	45,500

Detailed Account 20N.—CIVIL SECRETARIAT.

				d. **Education Department.**								
	7,200	9,190	...	(1*a*) Pay of Officers—Permanent ...	...		35,400	37,200	...		42,600	46,390
	...	20,400	...	(1*b*) Pay of Officers—Temporary—(Non-Contract.	...		...	...	...		...	20,400
	1,17,000	1,09,500	...	(2*a*) Pay of Establishment—Permanent ...	...		...	...	...		1,17,000	1,09,500
	...	17,430	...	(2*b*) Pay of Establishment—Temporary—(Non-Contract.)	...		...	...	...		...	17,430
	...	1,300	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...		5,870	5,920	...		5,870	7,220
	4,700	2,500	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating	...		1,600	1,100	...		6,300	3,600
	7,500	7,500	...	(4) Contingencies	...		...	...	...		7,500	7,500
	4,000	4,400	...	(6) Charge for Launches	...		...	...	...		4,000	4,400
	1,40,400	1,72,220	...	Total ...			42,870	44,220	...		1,83,270	2,16,440

Detailed Account 20Z1.—CHARGES IN ENGLAND.

				b. **High Commissioner.**								
	...	...	...	(2) Leave and Deputation Salaries and Sterling Overseas Pay.†	...		4,800	...	...		4,800	...

* No. of Detailed Account, if any.

† Details of Sterling Overseas Pay—Charged :—Allotment £360, Estimate Nil.

DEMAND No. 18.

GENERAL ADMINISTRATION (DEPARTMENT OF LANDS AND REVENUE).

Voted ... Rs. 3,36,830
Charged ... Rs. 2,44,400

Grant voted by the House of Representatives ... Rs. 3,36,830.

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (*For details* see *Detailed Accounts.*)	*	B.—CHARGED.				TOTAL (A+B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.			Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
				20.—GENERAL ADMINISTRATION. *Controlling Officer—Various.*								
...	...	...	...	J2. MINISTERS	20J2	...	4,500	45,500	...	...	4,500	45,500
...	1,57,220	1,61,270	...	N. CIVIL SECRETARIAT	20N	...	30,870	31,320	...	...	1,88,090	1,92,590
...	1,76,900	1,71,560	...	Q. FINANCIAL COMMISSIONERS	20Q	...	1,42,320	1,53,180	...	...	3,19,220	3,24,740
...	...	4,000	..	Z1. CHARGES IN ENGLAND	20Z1	...	13,600	14,400	...	...	13,600	18,400
	3,34,120	3,36,830	...	Total ...			1,91,290	2,44,400	...		5,25,410	5,81,230

Detailed Account.—20J2—MINISTERS.

...	...	...	...	(1) Pay of Minister	...	...	30,000	...	.	...	30,000
...	...	...	...	(2) Pay of Parliamentary Secretary ...	...	...	9,000	...	...	...	9,000
...	...	...	...	(3) Allowances, Honoraria, etc.—Fluctuating ...	...	4,500	6.500	...	...	4,500	6,500
...	...	...	..	Total ...	...	4,500	45,500	...	...	4,500	45,500

				c. **Lands and Revenue Department and Commerce Department.**							
...	15,000	23,780	...	(1*a*) Pay of Officers—Permanent	...	26,200	27,200	...	...	41,200	50,980
...	6,190	...	...	(1*b*) Pay of Officers—Temporary (Non-Contract)	...	...	...	...	...	6,190	...
...	94,550	1,21,530	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	...	94,550	1,21,530
...	26,080	440	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	...	26,080	440
...	...	520	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	3,420	3,420	...	...	3,420	3,940
...	3,500	2,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating...	...	1,250	700	...	...	4,750	2,700
...	11,900	13,000	...	(4) Contingencies	...	...	...	...	...	11,900	13,000
...	1,57,220	1,61,270	...	Total ...	...	30,870	31,320	...	...	1,88,090	1,92,590

Detailed Account 20Q.—FINANCIAL COMMISSIONERS. *Controlling Officer—Financial Commissioners.*

8,400	5,760	...	(1*a*) Pay of Officers—Permanent ...		1,00,200	84,000	...		1,08,600	89,760
...	...	...	(1*b*) Pay of Officers—Temporary (Non-Contract)		24,400	50,000	...		24,400	50,000
1,54,700	1,52,000	...	(2*a*) Pay of Establishment—Permanent ...		...	...	...		1,54,700	1,52,000
...	...	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...		13,220	13,680	...		13,220	13,680
4,000	4,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating		4,500	5,500	...		8,500	9,500
8,800	8,800	...	(4) Contingencies		...	...	...		8,800	8,800
1,000	1,000	...	(6) Charge for Launches		...	...	...		1,000	1,000
1,76,900	1,71,560	...	Total ...		1,42,320	1,53,180	...		3,19,220	3,24,740

Detailed Account 20Z1.—CHARGES IN ENGLAND.

				b.—**High Commissioner.**							
...	...	...	...	(2) Leave and Deputation Salaries and Sterling Overseas Pay. †	...	13,600	14,400	...	...	13,600	14,400
...	...	4,000	...	(5) Unclassified	...	...	...	...	...	...	4,000
..	...	4,000	...	Total ...	...	13,600	14,400	...	...	13,600	18,400

* No. of Detailed Account, if any.
† Represents Sterling Overseas Pay.

DEMAND No. 19.

GENERAL ADMINISTRATION (DEPARTMENT OF COMMERCE AND INDUSTRY).

Voted ... Rs. 14,820.
Charged ... *Rs. 1,03,270.*

Grant voted by the House of Representatives ... Rs. 14,820.

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (*For details see Detailed Accounts.*)	*	B.—CHARGED.				TOTAL (A+B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.			Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
				20.—GENERAL ADMINISTRATION. *Controlling Officer—Commerce Secretary.*								
...	...		...	J2.—MINISTERS	...	...	4,500	45,500	...	...	4,500	45,500
...	8,030	300	...	N.—CIVIL SECRETARIAT	20N	...	31,890	52,970	...	...	39,920	53,270
...	8,000	14,520	...	Z1.—CHARGES IN ENGLAND ..	20Z1	...	4,400	4,800	...	...	12,400	19,320
...	16,030	14,820	...	Total ...	...	...	40,790	1,03,270	...	...	56,820	1,18,090

Detailed Account 20J2.—MINISTERS.

Accounts	Allotments, 1937-38	Estimates, 1938-39	New Expenditure	Heads of Account	Accounts	Allotments, 1937-38	Estimates, 1938-39	New Expenditure	Accounts	Allotments, 1937-38	Estimates, 1938-39
...	..		...	(1) Pay of Minister	...	...	30,000	...	...	...	30,000
...	...		...	(2) Pay of Parliamentary Secretary ...	...	...	9,000	...	...	...	9,000
...	...		...	(3) Allowances, Honoraria, etc.—Fluctuating	...	4,500	6,500	...	...	4,500	6,500
...	...		...	Total ...	...	4,500	45,500	...	...	4,500	45,500

Detailed Account 20N.—CIVIL SECRETARIAT.

				f.—**Commerce Department.**							
...	7,230	...	...	(1*a*) Pay of Officers – Permanent	...	27,500	45,800	...	...	34,730	45,800
...	...	300	...	(1*b*) Pay of Officers—Temporary (Non-Contract).	...	...	...	...	...	...	300
...	800	...	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	3,140	5,870	...	...	3,940	5,870
...	...	...	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating	...	1,250	1,300	...	...	1,250	1,300
...	8,030	300	...	Total ...	...	31,890	52,970	...	...	39,920	53,270

Detailed Account 20Z1.—CHARGES IN ENGLAND.

				b.—**High Commissioner.**							
...	...	...	...	(2) Leave and Deputation Salaries and Sterling Overseas Pay.†	...	4,400	4,800	...	...	4,400	4,800
...	8,000	14,520	...	(5) Unclassified	...	...	...	...	...	8,000	14,520
...	8,000	14,520	...	... Total ...	...	4,400	4,800	...	...	12,400	19,320

* No. of Detailed Account, if any.   † Represents Sterling Overseas Pay.

DEMAND No. 20.

AUDIT.

Voted ... Rs. 12,00,120.
Charged ... Rs. 1,63,880.

Grant voted by the House of Representatives ... Rs. 12,00,120.

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (*For details see Detailed Accounts.*)	•	B.—CHARGED				TOTAL (A+B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.			Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
				21.—AUDIT.							*Controlling Officers—Various.*	
...	1,04,700	1,04,710	...	A. AUDITOR-GENERAL	21A	...	51,930	58,570	...	...	1,56,630	1,63,280
...	11,20,530	10,93,890	...	B. ACCOUNTS AND AUDIT OFFICES ...	21B	...	86,840	86,510	...	...	12,07,370	11,80,400
...	2,000	2,000	...	D. CHARGES IN ENGLAND	21D	...	16,000	18,800	...	...	18,000	20,800
...	...	*−480*	...	For rounding ...	...	...	...	...	...	...	...	*−480*
...	12,27,230	12,00,120	...	Total ...	...	...	1,54,770	1,63,880	...	...	13,82,000	13,64,000

Detailed Account—21A. AUDITOR-GENERAL. *Controlling Officer—Auditor-General.*

Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Heads of Account.	Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
...	11,000	11,220	...	(1*a*) Pay of Officers—Permanent ...	...	38,500	42,000	...	...	49,500	53,220
...	80,000	74,500	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	...	80,000	74,500
...	6,800	7,420	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	3,300	3,420	...	...	10,100	10,840
...	600	750	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating	...	...	1,400	...	...	600	2,150
...	3,000	3,000	...	(4) Contingencies	...	...	...	...	...	3,000	3,000
...	3,300	7,820	...	(7) Establishment charges payable to other Governments, Departments, etc.	...	10,130	11,750	...	...	13,430	19,570
	1.04,700	1,04,710	...	Total ...	...	51,930	58,570	...	...	1,56,630	1,63,280

				a. **Accountant-General.**							
	85,000	85,600	...	(1*a*) Pay of Officers—Permanent		58,100	60,720	...		1,43,100	1,46,320
	9,10,000	8,85,000	...	(2*a*) Pay of Establishment—Permanent ...		...	...	...		9,10,000	8,85,000
	16,690	13,190	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).		...	...	...		16,690	13,190
	55,200	58,000	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...		13,500	12,650	...		68,700	70,650
	24,000	24,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating		1,000	1,000	...		25,000	25,000
	21,000	20,000	...	(4) Contingencies		...	...	...		21,000	20,000
	9,140	8,860	...	(7) Establishment charges payable to other Governments, Departments, etc.		14,240	16,940	...		23,380	25,800
	500	*760*	...	(8) *Deduct*—Establishment charges recoverable from other Governments, Departments, etc.		...	...	...		*500*	*760*
	11,20,530	10,93,890	...	**Total, a** ...		86,840	91,310	...		12,07,370	11,85,200
				b. **Local Fund Audit Establishment.**							
...		80,000	...	(1*a*) Pay of Officers—Permanent	...		21,600	...	...		1,01,600
...		2,30,000	...	(2*a*) Pay of Establishment—Permanent ...	...		...	...	...		2,30,000
...	3,20,500	...	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	34,320	5,220	...	...	3,54,820	5,220
...		40,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating	...		3,000	...	...		43,000
...		7,000	...	(4) Contingencies	...		...	...	...		7,000
...	3,20,500	3,57,000	...	**Total** ...	...	34,320	29,820	...	...	3,54,820	3,86,820
...	*3,20,500*	*3,57,000*	...	*Deduct*—Establishment charges recoverable from other Governments, Departments, etc	...	*34,320*	*34,620*	...	...	*3,54,820*	*3,91,620*
...	...	...	...	**Total, b** ...	...	...	*– 4,800†*	...	...	...	*– 4,800†*

* No. of Detailed Account, if any.

† The minus figure is due to credit for recovery of Sterling Overseas Pay of the Examiner being taken under this head.

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.		Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
				c. **Posts and Telegraphs Audit and Account Offices.**							
...		25,120	...	(1*a*) Pay of Officers—Permanent	...	...	...	...	...		25,120
...		1,000	...	(1*b*) Pay of Officers—Temporary (Non-Contract).	...	...	...	...	...		1,000
...		2,24,000	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	...		2,24,000
...		10,980	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	...		10,980
...	2,86,000	12,340	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	...	2,86,000	12,340
...		4,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating...	...	...	...	...	...		4,000
...		32,900	...	(4) Contingencies	...	...	...	...	...		32,900
.		9,740	...	(7) Establishment charges payable to other Governments, Departments, etc.	...	...	...	...	...		9,740
...		*66,440*	...	(8) *Deduct*—Establishment charges recoverable from other Governments, Departments, etc.	...	...	...	...	...		*66,440*
...	2,86,000	2,53,640	...	**Total** ...	...	...	...	...	...	2,86,000	2,53,640
...	*2,86,000*	*2,53,640*	...	*Deduct*—Establishment charges recoverable from Posts and Telegraphs Department.	...	...	...	...	...	*2,86,000*	*2,53,640*
...	...	...	...	**Total, c** ...	...	...	...	...	...	...	...

				d. **Railway Audit Office.**							
...		19,670	...	(1*a*) Pay of Officers—Permanent	...	...	...	...	...		19,670
...		34,800	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	...		34,800
...	73,820	6,280	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	...	73,820	6,280
...		900	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...	...		900
...		1,160	...	(4) Contingencies	...	...	...	...	...		1,160
...		7,960	...	(7) Establishment charges payable to other Governments, Departments, etc.	...	...	...	...	...		7,960
...	73,820	70,770	...	**Total** ...	...	...	...	...	...	73,820	70,770
...	*73,820*	*70,770*	...	*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.	...	...	...	...	...	*73,820*	*70,770*
...	...	...	...	**Total *d*** ...	...	...	...	...	...	...	...
				e. **Military Accounts Office.**							
...	...	...	...	(1) Total charges including charges in England	...	3,30,400	3,20,040	...	...	3,30,400	3,20,040
...	...	...	...	(2) *Deduct*—Establishment charges recoverable from other Governments, Departments, etc.	...	*3,30,400*	*3,20,040*	...	...	*3,30,400*	*3,20,040*
...	...	...	...	**Total *e*** ...	...	...	...	...	...	...	...
...	11,20,530	10,93,890	...	**Total 21B** ...	...	86,840	86,510	...	...	12,07,370	11,80,400

Detailed Account—21D. CHARGES IN ENGLAND.

...	...	...	...	*a.* **Secretary of State.** ...	...	14,000	14,000	...	...	14,000	14,000
				b. **High Commissioner.**							
...	2,000	2,000	...	(1) Leave and Deputation Salaries and Sterling Overseas Pay.*	...	2,000	4,800	...	...	4,000	6,800
...	2,000	2,000	...	**Total 21D** ...	...	16,000	18,800	...	...	18,000	20,800

* Details of Sterling Overseas Pay—Charged :—Estimate £360.

DEMAND No. 21.

ADMINISTRATION OF JUSTICE.

Voted ... Rs. 36,62,040.
Charged ... Rs. *18,68,960.*

Grant voted by the House of Representatives ...Rs. 36,62,040.

A.—VOTABLE DISBURSEMENTS.				Heads of Account. *(For details see Detailed Accounts.)*	•	B.—CHARGED.				TOTAL (A+B).		
Accounts.	Allotments 1937-38.	Estimates, 1938-39.	New Expenditure.			Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
				22.—ADMINISTRATION OF JUSTICE. *Controlling Officers—Various.*								
	...	...	...	A. High Court	22A		9,70,780	9,72,630	...		9,70,780	9,72,630
	3,72,430	3,47,070	...	B. Law Officers	22 B		52,000	56,500	...		4,24,430	4,03,570
	...	...	...	C. Administrator-General and Official Trustee.	22C		78,890	78,440	...		78,890	78,440
	19,93,500	19,73,500	...	D. Civil and Sessions Courts ...	22D		5,12,500	5,26,000	...		25,06,000	24,99,500
	1,23,690	1,26,420	...	E. Courts of Small Causes ...	22E		...	...	...		1,23,690	1,26,420
	12,25,840	12,01,240	...	F. Criminal Courts	22F		11,200	10,270	...		12,37,040	12,11,510
	5,360	14,000	...	G. Charges in England	22G		1,96,800	2,25,120	...		2,02,160	2,39,120
	...	...	...	H Loss or Gain by Exchange ...	...		...	...	...	...	...	...
	...	*– 190*	...	For rounding	...		...	...	...		...	*– 190*
	37,20,820	36,62,040	...	Total ...	...		18,22,170	18,68,960	...		55,42,990	55,31,000

Detailed Account 22A.—HIGH COURT. *Controlling Officer—High Court.*

			(1*a*) Pay of Officers—Permanent—							
...	...	...	(i) Judges		4,30,000	4,30,000	...		4,30,000	4,30,000
...	...	...	(ii) Registrars and other Officers ...		1,10,100	1,06,000	...		1,10,100	1,06,000
...	...	...	(2*a*) Pay of Establishment—Permanent ...		3,82,500	3,86,990	...		3,82,500	3,86,990
...	...	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).		1,060	840	...		1,060	840
...	...	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...		6,420	6,200	...		6,420	6,200
...	...	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...		6,200	6,500	...		6,200	6,500
...	...	...	(4) Contingencies		34,500	34,800	...		34,500	34,800
...	...	...	(6) Charge for Launches ...		...	1,300	...		...	1,300
...	...	...	Total ...		9,70,780	9,72,630	...		9,70,780	9,72,630

Detailed Account 22B.—LAW OFFICERS. *Controlling Officers—Sub-Head a. Advocate-General, Sub-head b. Commissioner of Police and Commissioners of Divisions.*

			***a.* English Law Officers.**							
58,700	43,200	...	(1*a*) Pay of Officers—Permanent ...	...	44,000	48,000	...		1,02,700	91,200
...	4,800	...	(1*b*) Pay of Officers—Temporary (Non-Contract)	...	...	...	...		...	4,800
17,170	12,500	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...		17,170	12,500
...	...	...	(2*b*) Pay of Establishment Temporary (Non-Contract).	...	...	...	...		...	..
150	1,800	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...		150	1,800
10,000	6,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...		10,000	6,000
2,400	2,400	...	(4) Contingencies	...	...	...	...		2,400	2,400
88,420	70,700	...	Total ...	...	44,000	48,000	...		1,32,420	1,18,700

* No. of Detailed Account, if any.

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.		Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.

Detailed Account 22B.—LAW OFFICERS—*concld.*

Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Heads of Account.	Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
				b. **Mofussil Establishment.**							
	11,040	11,340	...	(1*a*) Pay of Officers—Permanent	...	...	...	...		11,040	11,340
	44,200	43,270	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...		44,200	43,270
	2,880	2,880	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...		2,880	2,880
	1,95,870	186,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...		1,95,870	1,86,000
	30,020	32,880	...	(4) Contingencies	...	8,000	8,500	...		38,020	41,380
	2,84,010	2,76,370	...	Total ...	...	8,000	8,500	...		2,92,010	2,84,870
	3,72,430	3,47,070	...	Total 22B ...	...	52,000	56,500	...		4,24,430	4,03,570

Detailed Account 22C.—ADMINISTRATOR-GENERAL AND OFFICIAL TRUSTEE. *Controlling Officer—Administrator-General.*

Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Heads of Account.	Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
	...	...	...	(1*a*) Pay of Officers—Permanent ...	...	27,600	27,600	...		27,600	27,600
	...	...	...	(2*a*) Pay of Establishment—Permanent ...	...	49,900	49,500	..		49,900	49,500
	...	...	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	...	40	40	...		40	40
	...	...	...	(4) Contingencies	...	1,350	1,300	...		1,350	1,300
	...	...	...	Total ...	...	78,890	78,440	...		78,890	78,440

Detailed Account 22D.—CIVIL AND SESSIONS COURTS. *Controlling Officer—High Court*

a. District and Sessions Judges.

3,58,000	3,40,000	...	(1*a*) Pay of Officers—Permanent		4,52,000	4,75,000	...		8,10,000	8,15,000
...	...	...	(1*b*) Pay of Officers—Temporary (Non-Contract)	...	...	...	...		...	...
13,20,000	13,25,000	...	(2*a*) Pay of Establishment—Permanent	...	...	...	...		13,20,000	13,25,000
...	...	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...		...	...
5,000	6,000	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...		38,500	34,000	...		43,500	40,000
1,47 000	1,42,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...		22,000	17,000	...		1,69,000	1,59,000
1,61,000	1,58,000	...	(4) Contingencies	...	...	...	...		1,61,000	1,58,000
1,000	1,000	...	(5) Loss	...	...	...	...		1,000	1,000
1,500	1,500	...	(6) Charge for Launches	...	...	...	...		1,500	1,500
19,93,500	19,73,500	..	Total ...		5,12,500	5,26,000	..		25,06,000	24,99,500

Detailed Account 22E.—COURTS OF SMALL CAUSES. *Controlling Officer—Chief Judge, Small Cause Court.*

a. Small Cause Court, Rangoon.

57,320	56,760	...	(1*a*) Pay of Officers—Permanent	...	...	...	...		57,320	56,760
61,000	62,690	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...		61,000	62,690
2,220	2,620	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...		2,220	2,620
...	350	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...		...	350
3,150	4,000	...	(4) Contingencies	...	...	...	...		3,150	4,000
1,23,690	19,420	...	Total ...	...	...	...	...		1,23,690	1,26,420

Detailed Account 22F.—CRIMINAL COURTS.

Controlling Officers—a. High Court and b. Commissioners of Divisions.

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B)		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.		Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
				a. Additional Magistrates—Judicial.							
	1,50,000	1,57,100	...	(1a) Pay of Officers—Permanent		...	...	...		1,50,000	1,57,100
	1,41,500	1,30,000	...	(2a) Pay of Establishment—Permanent ...		...	...	...		1,41,500	1,30,000
	6,300	6,000	...	(3a) Allowances, Honoraria, etc.—Fixed ...		...	...	...		6,300	6,000
	13,000	12,500	...	(3b) Allowances, Honoraria, etc.—Fluctuating		...	...	...		13,000	12,500
	2,89,000	2,90,000	...	(4) Contingencies		...	...	...		2,89,000	2,90,000
	100	100	...	(5) Loss		...	...	...		100	100
	5,99,900	5,95,700		**Total** ...		...		...		5,99,900	5,95,700
				b. Other Magistrates.							
	23,690	27,000	...	(1a) Pay of Officers—Permanent		8,600	8,000	...		32,290	35,000
	21,390	24,000	...	(1b) Pay of Officers—Temporary (Non-Contract)		...	...	...		21,390	24,000
	1,10,970	1,07,000	...	(2a) Pay of Establishment—Permanent ...		...	...	...		1,10,970	1,07,000
	940	980	...	(2b) Pay of Establishment—Temporary (Non-Contract).		...	...	...		940	980
	2,950	2,560	...	(3a) Allowances, Honoraria, etc.—Fixed ...		2,600	2,270	...		5,550	4,830
	21,000	19,000	...	(3b) Allowances, Honoraria, etc.—Fluctuating		...	...	...		21,000	19,000
	4,45,000	4,25,000	...	(4) Contingencies		...	...	...		4,45,000	4,25,000
	...	...	..	(5) Loss		...	...	...		...	...
	6,25,940	6,05,540	...	**Total** ...		11,200	10,270			6,37,140	6,15,810
	12,25,840	12,01,240	...	**Total 22F** ...		11,200	10,270	...		12,37,040	12,11,510

Detailed Account 22G.—CHARGES IN ENGLAND.

2,000	2,000	...	*a.* **Secretary of State.**		...	8,000	...		2,000	10,000
			b. **High Commissioner.**							
3,360	12,000	...	(1) Leave and Deputation Salaries and Sterling Overseas Pay.†		1,96,800	2,17,120	...		2,00,160	2,29,120
5,360	14,000	...	**Total** ...		1,96,800	2,25,120	...		2,02,160	2,39,120

† Details of Sterling Overseas Pay —Charged—Allotment £3,682 ; Estimate £3,614.

DEMAND No. 22.

JAILS.

		Rs.
Voted	...	32,61,610
Charged	...	1,44,390

Grant voted by the House of Representatives : Rs. 32,61,610.

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (*For details see Detailed Accounts.*)	*	B.—CHARGED.				TOTAL (A + B).		
Accounts.	Allot-ments, 1937-38.	Esti-mates, 1938-39.	New Ex-pendi-ture.			Accounts	Allot-ments, 1937-38.	Esti-mates, 1938-39.	New Ex-pendi-ture.	Accounts.	Allot-ments, 1937-38.	Esti-mates, 1938-39.
				23.—JAILS AND CONVICT SETTLEMENTS.								*Controlling Officers—Various.*
	25,39,660	24,99,180		A. JAILS	23A		98,380	1,36,270	...		26,38,040	26,35,450
	4,72,570	7,09,870	...	B. JAIL MANUFACTURES ...	23B		...	...	...		4,72,570	7,09,870
	4,000	7,500		BB. WORKS [(1) Quarries] ...	...		...	...	...		4,000	7,500
	61,960	45,120	...	C. CHARGES IN ENGLAND ...	23C		28,200	8,120	...		90,160	53,240
	...	...	...	D. LOSS OR GAIN BY EXCHANGE ...	...		...	...	...		...	...
	...	*- 60*	...	For rounding	...		...	...	...		...	*- 60*
	30,78,190	32,61,610		**Total** ...	...		1,26,580	1,44,390	...		32,04,770	34,06,000

Detailed Account 23A.—JAILS.

Accounts.	Allot-ments, 1937-38.	Esti-mates, 1938-39.	New Ex-pendi-ture.	Heads of Account.	*	Accounts	Allot-ments, 1937-38.	Esti-mates, 1938-39.	New Ex-pendi-ture.	Accounts.	Allot-ments, 1937-38.	Esti-mates, 1938-39.
				SUMMARY.								
	1,21,080	1,24,410	...	*JAILS*			34,800	46,540	...		1,55,880	1,70,950
	13,16,570	12,78,790	...	*CENTRAL JAILS*			59,980	80,920	...		13,76,550	13,59,710
	4,62,600	4,56,130	...	*DISTRICT JAILS*			3,600	7,690	...		4,66,200	4,63,820
	44,480	44,480	...	*SUB-JAILS*			...	700	...		44,480	45,180
	2,84,480	2,93,240	...	*CONVICT CAMPS*			...	420	...		2,84,480	2,93,660
	2,49,810	2,39,020	...	*LOCK-UPS*			...	...	...		2,49,810	2,39,020
	60,640	63,110	...	*BORSTAL INSTITUTE*			...	...	...		60,640	63,110
	25,39,660	24,99,180	...	**Total** ...			98.380	1,36,270	...		26,38,040	26,35,450

			Total ...		98,380	1,36,270	...		26,38,040	26,35,450

Detailed Account 23A.—JAILS (*JAILS*). *Controlling Officer—Inspector-General of Prisons.*

				***a.* Superintendence.**							
	13,600	16,200	...	(1*a*) Pay of Officers—Permanent ...		29,380	29,980	...		42,980	46,180
	82,000	80,000	...	(2*a*) Pay of Establishment—Permanent ...		...	...	...		82,000	80,000
	10,000	12,000	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).		...	...	...		10,000	12,000
	1 200	1,300	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...		3,420	3,420	...		4,620	4,720
	2,500	2,800	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating		2,000	2,500	...		4,500	5,300
	8,200	8,500	...	(4) Contingencies		...	...	...		8,200	8,500
	100	100	...	(6) Charge for Launches		...	...	...		100	100
	...	...	...	(7) Establishment charges payable to other Governments, Departments, etc.		...	10,640	...		...	10,640
	1,17,600	1,20,900	...	**Total** ...		34,800	46,540	...		1,52,400	1,67,440
				***b.* Training School.**							
	480	480	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating		...	...	...		480	480
	3,000	3,030	...	(4) Contingencies		...	...	...		3,000	3,030
	3,480	3,510	...	**Total** ...		...	...	...		3,480	3,510
	1,21,080	1,24,410	...	**Total** ...		34,800	46,540	...		1,55,880	1,70,950

* No. of detailed account, if any.

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.		Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.

Detailed Account 23A.—JAILS (*CENTRAL JAILS*). *Controlling Officer—Inspector-General of Prisons.*

Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Heads of Account.	Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
				c. **Establishment.**							
	37,000	36,590	...	(1*a*) Pay of Officers—Permanent	...	51,200	53,800	...		88,200	90,390
				(2*a*) Pay of Establishment—Permanent—							
	1,99,000	2,00,000	...	(i) Jailors, Deputy and Assistant Jailors ...	...	...	...	...		1,99,000	2,00,000
	2,07,000	2,10,000	...	(ii) Warder Establishment	...	...	...	...		2,07,000	2,10,000
	63,000	60,000	...	(iii) Medical Establishment	...	...	...	...		63,000	60,000
	480	450	...	(iv) Other Establishment	...	...	...	...		480	450
				(2*b*) Pay of Establishment—Temporary (Non-Contract)—							
	4,440	...	...	(i) Jailors	...	...	...	...		4,440	...
	17,500	15,500	...	(ii) Warder Establishment	...	...	...	...		17,500	15,500
	620	620	...	(iv) Other Establishment	...	...	...	...		620	620
				(3*a*) Allowances, Honoraria, etc.—Fixed—							
	...	...	...	(i) Superintendents and Deputy Superintendents. ...	...	5,980	6,420	...		5,980	6,420
	8,190	8,360	...	(ii) Jailors, Deputy and Assistant Jailors ...	...	...	...	...		8,190	8,360
	5,000	6,200	...	(iii) Warder Establishment	...	...	...	...		5,000	6,200

[illegible]	[illegible]	...	(iii) Warder Establishment ...	...	...	...	...		5,000	6,200
4,500	1,880	..	(iv) Medical Establishment	...	...	...	...		4,500	1,880
			(3b) Allowances, Honoraria, etc.—Fluctuating—							
750	600	...	(i) Superintendents and Deputy Superintendents.	...	1,600	1,600	...		2,350	2,200
14,000	15,000	...	(ii) Other (Non-Gazetted) Officers ...	...	...	...	...		14,000	15,000
2,57,000	2,55,700	...	(4a) Dietary Charges—Rations	...	...	...	...		2,57,000	2,55,700
2,15,000	2,10,000	...	(4b) Dietary Charges—Miscellaneous ...	...	..	...	...		2,15,000	2,10,000
27,000	25,000	...	(5) Hospital Charges	...	...	...	...		27,000	25,000
58,000	54,000	...	(6) Clothing and Bedding of Prisoners ...	...	...	...	...		58,000	54,000
22,000	22,000	...	(7) Sanitation Charges	...	...	...	...		22,000	22,000
46,700	41,000	...	(8) Charges for moving Prisoners	..	...	...	...		46,700	41,000
61,000	60,600	...	(9) Miscellaneous Services and Supplies ...	...	...	...	...		61,000	60,600
37,000	32,000	...	(10) Contingent Charges	...	...	...	...		37,000	32,000
4,500	6,000	...	(11) Extraordinary Charges for Livestock, Tools and Plant.	...	...	...	...		4,500	6,000
4,590	4,590	...	(12) Contribution for the maintenance of the Juvenile Adult Criminal Institution, Rangoon.	...	...	...	...		4,590	4,590
20,300	10,300		(13) Establishment charges payable to other Governments, Departments, etc.	...	1,200	19,100	...		21,500	29,400
2,000	2,400	...	(15) Grant-in-aid to the Home for Waifs and Strays, Rangoon, for the custody of young offenders.	...	...	...	...		2,000	2,400
13,16,570	12,78,790		Total ...		59,980	80,920	...		13,76,550	13,59,710

Demand No. 22.—JAILS. 23.—JAILS AND CONVICT SETTLEMENTS.

Detailed Account 23A.—JAILS (*DISTRICT JAILS*). *Controlling Officer—Inspector-General of Prisons.*

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B.)		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.		Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
				c. **Establishment.**							
	12,600	9,300	...	(1*a*) Pay of Officers—Permanent	...	3,600	6,600	...		16,200	15,900
				(2*a*) Pay of Establishment—Permanent—							
	1,09,000	1,11,000	...	(i) Jailors, Deputy and Assistant Jailors ...	...	...	...	...		1,09,000	1,11,000
	1,15,000	1,16,000	...	(ii) Warder Establishment	...	...	...	...		1,15,000	1,16,000
	14,300	14,190	...	(iii) Medical Establishment	...	...	...	...		14,300	14,190
	360	360	...	(iv) Other Establishment	...	...	...	...		360	360
				(2*b*) Pay of Establishment—Temporary (Non-Contract)—							
	...	...	...	(i) Jailors, Deputy and Assistant Jailors ...	...	...	...	...		...	...
	5,500	5,700	...	(ii) Warder Establishment	...	...	...	...		5,500	5,700
				(3*a*) Allowances, Honoraria, etc.—Fixed—							
	1,890	1,390	...	(ii) Jailors, Deputy and Assistant Jailors ...	...	...	...	...		1,890	1,390
	1,150	790	...	(iii) Warder Establishment	...	...	...	...		1,150	790
	1,800	...	...	(iv) Medical Establishment	...	...	...	...		1,800	...
				(3*b*) Allowances, Honoraria, etc.—Fluctuating—							
	9,500	10,000	...	(ii) Other (Non-Gazetted) Officers ...	...	...	...	...		9,500	10,000

9,500	10,000	...	(ii) Other (Non-Gazetted) Officers ...	...	...	...	...		9,500	10,000
65,000	65,200	...	(4*a*) Dietary Charges—Rations	...	...		...		65,000	65,200
30,000	28,000	...	(4*b*) Dietary Charges—Miscellaneous ...	...	...	...	...		30,000	28,000
6,500	7,000	...	(5) Hospital Charges	...	...	...	...		6,500	7,000
15,000	14,000	...	(6) Clothing and Bedding of Prisoners ...	...	...	...	...		15,000	14,000
4,000	4,000	...	(7) Sanitation Charges	...	...	...	...		4,000	4,000
20,500	19,000	...	(8) Charges for moving Prisoners	...	...	...	...		20,500	19,000
25,000	25,500	...	(9) Miscellaneous Services and Supplies ...	...	...	...	...		25,000	25,500
22,800	22,000	...	(10) Contingent Charges	...	...	...	...		22,800	22,000
2,700	2,700	...	(11) Extraordinary charges for Livestock, Tools and Plant.	...	...	...	...		2,700	2,700
...	...	...	(12) Establishment charges payable to other Governments, Departments, etc.	...	...	1,090	...		...	1,090
4,62,600	4,56,130	...	Total ...		3,600	7,690	...		4,66,200	4,63,820

Detailed Account 23A.—JAILS (*SUB-JAILS*). *Controlling Officer—Inspector-General of Prisons.*

			c. **Establishment.**							
2,160	1,560	...	(1*a*) Pay of Officers—Permanent		...	600	...		2,160	2,160
			(2*a*) Pay of Establishment—Permanent—							
10,600	10,700	...	(i) Jailors, Deputy and Assistant Jailors ...	...	...	...	...		10,600	10,700
17,500	17,700	...	(ii) Warder Establishment	...	...	...	...		17,500	17,700
			(2*b*) Pay of Establishment—Temporary (Non-Contract)—							
920	920	...	(ii) Warder Establishment ...	...	...	...	...		920	920
			(3*b*) Allowances, Honoraria, etc.—Fluctuating—							
1,200	1,000	...	(ii) Other (Non-Gazetted) Officers ...	...	...	...	...		1,200	1,000
2,000	2,200	...	(4*a*) Dietary Charges—Rations	...	...	...	...		2,000	2,200
1,800	1,800	...	(4*b*) Dietary Charges—Miscellaneous ...	...	...	...	...		1,800	1,800
200	200	...	(5) Hospital Charges	...	...	...	...		200	200
500	500	...	(6) Clothing and Bedding of Prisoners ...	...	...	...	...		500	500
100	100	...	(7) Sanitation Charges	...	...	...	...		100	100
3,000	3,000	...	(8) Charges for moving Prisoners	...	...	...	...		3,000	3,000
2,700	3,000	...	(9) Miscellaneous Services and Supplies ...	...	...	...	...		2,700	3,000
1,600	1,600	...	(10) Contingent Charges	...	...	...	...		1,600	1,600
200	200	...	(11) Extraordinary charges for Livestock, Tools and Plant.	...	...	...	...		200	200
..	...	...	(12) Establishment charges payable to other Governments, Departments, etc.	...	...	100	...		...	100
44,480	44,480	...	Total ...		...	700	...		44,480	45,180

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A + B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.		Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.

Detailed Account 23A—JAILS (*CONVICT CAMPS*). *Controlling Officer—Inspector-General of Prisons.*

Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Heads of Account.	Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
				c. **Establishment.**							
	23,900	24,000	...	(1*b*) Pay of Officers—Temporary (Non-Contract)		...	360	...		23,900	24,360
				(2*b*) Pay of Establishment—Temporary (Non-Contract)—							
	36,700	36,000	...	(i) Jailors, Deputy and Assistant Jailors ...	...	...	...	...		36,700	36,000
	85,280	91,200		(ii) Warder Establishment	...	...	...	...		85,280	91,200
	13,200	15,260	...	(iii) Medical Establishment	...	...	...	...		13,200	15,260
	1,900	1,900	...	(iv) Other Establishment	...	...	...	...		1,900	1,900
				(3*a*) Allowances, Honoraria, etc.—Fixed—							
	1,500	1,500	...	(i) Superintendents and Deputy Superintendents.	...	...	...	...		1,500	1,500
	2,950	2,820	...	(ii) Jailors, Deputy and Assistant Jailors ...	...	...	...	...		2,950	2,820
	7,670	8,070	...	(iii) Warder Establishment	...	...	...	...		7,670	8,070
	1,090	1,300	...	(iv) Medical Establishment	...	...	...	...		1,090	1,300
	190	190	...	(v) Other Establishment	...	...	...	...		190	190

600	600	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating— (i) Superintendents and Deputy Superintendents.	...	...	...	...		600	600
2,000	2,800	...	(ii) Other (Non-Gazetted) Officers ...	...	...	...	...		2,000	2,800
55,000	55,000	...	(4*b*) Dietary Charges—Miscellaneous ...	...	...	...	...		55,000	55,000
5,000	5,000	...	(5) Hospital Charges	...	...	...	...		5,000	5,000
8,300	7,500	...	(6) Clothing and Bedding of Prisoners ...	...	...	...	...		8,300	7,500
3,200	3,200	...	(7) Sanitation Charges	...	...	...	...		3,200	3,200
11,000	11,000	...	(8) Charges for moving Prisoners	...	...	...	...		11,000	11,000
22,000	21,000	...	(9) Miscellaneous Services and Supplies ...	...	...	...	...		22,000	21,000
2,000	2,300	...	(10) Contingent Charges	...	...	...	...		2,000	2,300
1,000	2,600	...	(11) Extraordinary charges for Livestock, Tools and Plant.	...	...	...	...		1,000	2,600
...	...	...	(12) Establishment charges payable to other Governments, Departments, etc.	...	...	60	...		...	60
2,84,480	2,93,240	...	Total ...		...	420	...		2,84,480	2,93,660

Detailed Account 23A.—JAILS (*LOCK-UPS*).

Controlling Officers—Sub-head d, Commissioners of Divisions and Commissioner of Police; Sub-head e, Inspector-General of Civil Hospitals.

			***d.* Charges for Police Custody (Diet, conveyance and custody of undertrial prisoners)—**							
14,000	13,500	...	(1) Payment of expenses to headmen and villagers for escorting prisoners.	...	...	...	...		14,000	13,500
2,31,550	2,22,000	...	(2) Diet and Other Charges	...	...	...	...		2,31,550	2,22,000
1,500	700	...	(3) Grant-in-aid to the Home for Waifs and Strays, Rangoon, for the custody of Juvenile undertrials.	...	...	...	...		1,500	700
2,760	2,820	...	***e.* Allowances to Sub-Assistant Surgeons.**	...	...	...	...		2,760	2,820
2,49,810	2,39,020	...	Total ...	...	...	...	...		2,49,810	2,39,020

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.		Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
Detailed Account 23A.—JAILS (*BORSTAL INSTITUTE*).									*Controlling Officer—Inspector-General of Prisons.*		
				c. **Establishment.**							
	11,320	14,530	...	(1*a*) Pay of Officers—Permanent	...	...	...	...		11,320	14,530
	25,500	25,380	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...		25,500	25,380
	...	600	...	(2*b*) Pay of Establishment—Temporary (Non-Contract.)	...	...	...	...		...	600
	120	...	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...		120	...
	200	400	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...		200	400
	4,600	3,800	...	(4*b*) Dietary Charges—Miscellaneous ...	...	...	...	...		4,600	3,800
	1,300	1,300	...	(5) Hospital Charges	...	...	...	...		1,300	1,300
	5,500	5,000	...	(6) Clothing and Bedding of Prisoners ...	.	...	...	...		5,500	5,000
	1,000	1,000	...	(7) Sanitation Charges	...	...	...	...		1,000	1,000
	2,000	2,000	...	(8) Charges for moving Prisoners	...	...	...	...		2,000	2,000
	6,500	6,500	...	(9) Miscellaneous Services and Supplies ...	...	...	...	...		6,500	6,500
	1,600	1,600	...	(10) Contingent Charges	...	...	...	...		1,600	1,600
	1,000	1,000	...	(11) Extraordinary charges for Livestock, Tools and Plant.	...	...	...	...		1,000	1,000
	60,640	63,110	...	Total ...	...	...	...	...		60,640	63,110
Detailed Account 23B.—JAIL MANUFACTURES.									*Controlling Officer—Inspector-General of Prisons.*		
				a. **Manufacture of Quinine.**							
	1,740	1,800	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...		1,740	1,800
	270	270	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...		270	270
	23,000	23,000	...	(4) Contingencies	...	...	...	...		23,000	23,000
	25,010	25,070	...	Total ...	...	...	...	...		25,010	25,070

			***b.* Other Manufactures.**							
6,000	12,160	...	(1*a*) Pay of Officers—Permanent	...	...	...	...		6,000	12,160
6,000	...	...	(1*b*) Pay of Officers—Temporary (Non-Contract)	...	...	...	...		6,000	...
4,800	6,600	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...		4,800	6,600
14,540	12,470	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...		14,540	12,470
100	120	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...		100	120
300	270	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...		300	270
3,70,000	5,95,000	...	(4) Contingencies	...	...	...	...		3,70,000	5,95,000
4,01,740	6,26,620	...	**Total** ...	...	...	...	...		4,01,740	6,26,620
			***c.* Quarries.**							
7,110	7,430	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...		7,110	7,430
710	750	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...		710	750
38,000	50,000	...	(4) Contingencies	...	...	...	...		38,000	50,000
45,820	58,180	...	**Total** ...	...	...	...	...		45,820	58,180
4,72,570	7,09,870	...	**Total 23B** ...	...	...	...	...		4,72,570	7,09,870

Detailed Account 23C.—CHARGES IN ENGLAND.

...	...	...	***a.* Secretary of State.**	...	...	...	...		...	...
			***b.* High Commissioner.**							
22,000	4,800	...	(1) Leave and Deputation Salaries and Sterling Overseas Pay.*		28,200	8,120	...		50,200	12,920
39,960	40,320	...	(2) Stores		...	...	...		39,960	40,320
61,960	45,120	...	**Total** ...		28,200	8,120	...		90,160	53,240

* Details of Sterling Overseas Pay—Voted :—Allotment £300 ; Estimate £360.
Charged :—Allotment £702 ; Estimate £609.

DEMAND No. 23.

POLICE.

		Rs.
Voted	...	1,36,63,150
Charged	...	16,04,850

Grant voted by the House of Representatives : Rs. 1,36,63,150.

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (*For details see Detailed Accounts.*)	•	B.—CHARGED.				TOTAL (A+B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.			Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
				24.—POLICE.								*Controlling Officers—Various.*
	11,86,710	12,24,180	..	A. PRESIDENCY POLICE	24A		87,610	91,300	...		12,74,320	13,15,480
	1,40,130	1,51,840	...	B. SUPERINTENDENCE	24B		1,49,850	1,53,370	...		2,89,980	3,05,210
	90,02,000	89,85,000	..	C. DISTRICT EXECUTIVE FORCE ...	24C		5,35,000	6,04,000	...		95,37,000	95,89,000
				D. VILLAGE POLICE—								
	...	290	...	*a. Gaungs* (WATCHMEN)	...		...	...	...		...	290
	20,64,800	21,05,300	...	E. SPECIAL POLICE (MILITARY POLICE)	24E		2,88,040	2,89,170	...		23,52,840	23,94,470
	3,86,800	3,77,470	...	F. RAILWAY POLICE	24F		23,600	15,880	...		4,10,400	3,93,350
	5,34,650	5,41,960	...	G. CRIMINAL INVESTIGATION DEPARTMENT.	24G		66,160	67,000	...		6,00,810	6,08,960
	1,08,720	75,550	...	H. POLICE TRAINING SCHOOL ...	24H		34,550	34,970	...		1,43,270	1,10,520
	10,350	14,300	...	J. MISCELLANEOUS	24J		...	...	...		10,350	14,300
	1,26,890	1,67,750	...	K. WORKS	24K		...	...	...		1,26,890	1,67,750
	24,080	19,080	...	M. CHARGES IN ENGLAND	24M		3,15,840	3,49,160	...		3,39,920	3,68,240
	...	...	...	N. LOSS OR GAIN BY EXCHANGE ...	...		...	...	...		...	...
	...	+430	...	For rounding	...		...	...	...		...	+430
	11	...	...	**Reductions by the House of Representatives.**	...		...	...	...		11	...
	1,35,85,119	1,36,63,150	...	**Total** ...	...		15,00,650	16,04,850	...		1,50,85,769	1,52,68,000

			***a.* Rangoon City Police.**							
18,800	15,640	...	(1*a*) Pay of Officers—Permanent ...		66,270	69,060	...		85,070	84,700
...	...	...	(1*b*) Pay of Officers—Temporary, Non-Contract.		...	...	...		...	...
			(2*a*) Pay of Establishment—Permanent—							
8,26,000	8,39,400	...	(i) Police Force		...	...	...		8,26,000	8,39,400
77,000	77,000	...	(ii) Office Establishment ...		...	...	...		77,000	77,000
			(2*b*) Pay of Establishment—Temporary (Non-Contract)—							
...	...	...	(ii) Office Establishment ...		...	...	...		...	...
74,600	89,700	...	(3*a*) Allowances, Honoraria, etc.—Fixed		19,640	19,680	...		94,240	1,09,380
14,500	13,500	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating.		1,700	2,560	...		16,200	16,060
1,12,900	1,23,500	...	(4) Contingencies		...	...	...		1,12,900	1,23,500
63,500	65,000	...	(6) Charge for Launches		...	...	...		63,500	65,000
11,87,300	12,23,740	...	**Total *a.*** ...		87,610	91,300	...		12,74,910	13,15,040
			***b.* Other Police—Rangoon Hackney and Rickshaw Establishments.**							
6,190	6,490	...	(1*a*) Pay of Officers—Permanent ...		...	...	...		6,190	6,490
14,870	15,670	...	(2*a*) Pay of Establishment—Permanent ...		...	...	...		14,870	15,670
...	...	...	(2*b*) Pay of Establishment—Temporary (Non-Contract)—		...	...	...		...	...
3,920	4,160	..	(3*a*) Allowances, Honoraria, etc.—Fixed		...	...	...		3,920	4,160
300	250	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating.		...	...	...		300	250
10,370	9,760	...	(4) Contingencies		...	...	...		10,370	9,760
35,650	36,330	...	**Total** ...		...	...	...		35,650	36,330
36,240	*35,890*	...	(8) *Deduct*—Establishment charges recoverable from other Governments, Departments, etc.		...	...	...		*36,240*	*35,890*
—590	440	...	**Total *b.*** ...		...	...	...		-590	440
11,86,710	12,24,180	...	**Total 24A** ...		87,610	91,300	...		12,74,320	13,15,480

* No. of Detailed Account, if any.

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.		Accounts	Allotments. 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.

Detailed Account 24B.—SUPERINTENDENCE. *Controlling Officer—Inspector-General of Police.*

Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Heads of Account.	Accounts	Allotments. 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
	8,730	8,860	...	(1*a*) Pay of Officers—Permanent		1,23,830	1,26,990	...		1,32,560	1,35,850
	...	...	...	(1*b*) Pay of Officers—Temporary (Non-Contract)		...	...	...		...	...
	1,04,000	1,13,000	...	(2*a*) Pay of Establishment—Permanent ...		...	...	...		1,04,000	1,13,000
	...	...	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).		...	...	...		...	...
	3,100	3,050	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...		15,520	15,380	...		18,620	18,430
	5,800	5,500	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating		10,500	11,000	...		16,300	16,500
	12,500	15,430	...	(4) Contingencies		...	...	...		12,500	15,430
	6,000	6,000	...	(6) Charge for Launches		...	...	...		6.000	6,000
	1,40,130	1,51.840	...	Total ...		1,49,850	1,53,370	...		2,89,980	3,05,210

			***a*. District Police.**							
5,00,000	4,50,000	...	(1*a*) Pay of Officers—Permanent ...		3,85,000	4,40,000	...		8,85,000	8,90,000
...	...	...	(1*b*) Pay of Officers—Temporary (Non-Contract)		...	...	...		...	...
			(2*a*) Pay of Establishment—Permanent—							
56,30,000	56,50,000	...	(i) Police Force		...	...	...		56,30,000	56,50,000
5,25,000	5,40,000	...	(ii) Office Establishment		...	...	...		5,25,000	5,40,000
			(2*b*) Pay of Establishment—Temporary (Non-Contract)—							
...	...	...	(i) Police Force		...	...	...		...	...
...	...	...	(ii) Office Establishment		...	...	...		...	...
2,60,000	2,50,000	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...		56,000	69,000	...		3,16,000	3,19,000
10,75,000	10,75,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...		94,000	95,000	...		11,69,000	11,70,000
7,12,000	7,30,000	...	(4) Contingencies		...	...	...		7,12,000	7,30,000
3,00,000	2,90,000	...	(6) Charge for Launches		...	...	...		3,00,000	2,90,000
...	...	...	(7) Establishment charges payable to other Governments, Departments. etc.		...	...	...		...	...
90,02,000	89,85,000	...	**Total** ...		5,35,000	6,04,000	...		95,37,000	95,89,000

Detailed Account 24E.—SPECIAL POLICE (MILITARY POLICE).

Controlling Officers—Inspector-General of Police, and for Sub-head c, Inspector-General of Civil Hospitals.

A.—VOTABLE DISBURSEMENTS. Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Heads of Account.	B.—CHARGED. Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Total (A+B). Accounts.	Allotments 1937-38.	Estimates, 1938-39.
				SUMMARY.							
	17,47,750	17,66,720	...	a. **Police Force**		2,70,420	2,71,420	...		20,18,170	20,38,140
	17,300	14,320	...	b. **Hospital Charges**		...	...	...		17,300	14,320
	2,99,750	3,24,260	...	c. **Police Food Supply**		17,620	17,750	...		3,17,370	3,42,010
	20,64,800	21,05,300	...	Total ...		2,88,040	2,89,170	...		23,52,840	23,94,470

Detailed Account 24E.—SPECIAL POLICE (MILITARY POLICE).

			a. **Police Force.**						
...	3,600	...	(1*a*) Pay of Officers—Permanent ...	1,60,000	1,51,420	...		1,60,000	1,55,020
...	...	...	(1*b*) Pay of Officers—Temporary (Non-Contract)	...	...	...		...	...
			(2*a*) Pay of Establishment—Permanent—						
9,81,000	9,90,000	...	(i) Police force	...	...	...		9,81,000	9,90,000
42,500	43,600	...	(ii) Office Establishment	...	...	...		42,500	43,600
			(2*b*) Pay of Establishment—Temporary (Non-Contract)—						
21,350	20,890	...	(i) Police force	...	...	...		21,350	20,890
900	630	...	(ii) Office Establishment	...	...	...		900	630
2,70,000	2,80,000	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	25,000	30,000	...		2,95,000	3,10,000
1,60,000	1,55,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	16,000	19,000	...		1,76,000	1,74,000
2,69,000	2,70,000	...	(4) Contingencies	...	...	...		2,69,000	2,70,000
...	...	...	(6) Charge for Launches	...	...	...		...	...
3,000	3,000	...	(7) Establishment charges payable to other Governments, Departments, etc.	69,420	71,000	...		72,420	74,000
17,47,750	17,66,720	...	Total ...	2,70,420	2,71,420	...		20,18,170	20,38,140

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A + B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure		Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
				Detailed Account 24E.—SPECIAL POLICE (MILITARY POLICE)—*concld.*							
				b. **Hospital Charges.**							
	...	...	...	(1*a*) Pay of Officers—Permanent	...	...	...	...		...	...
	8,030	6,330	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...		8,030	6,330
	470	590	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...		470	590
	400	400	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	..		400	400
	8,400	7,000		(4) Contingencies	...	...	...	...		8,400	7,000
	17,300	14,320	...	**Total** ...	...	...	...	...		17,300	14,320
				c. **Police Food Supply.**							
	7,490	7,730	...	(1*a*) Pay of Officers—Permanent ...		13, 200	13,330	...		20,690	21,060
	65,550	65,220	...	(2*a*) Pay of Establishment—Permanent (N.C.) ...		...	...	...		65,550	65,220
	...	2,800	...	(2*b*) Pay of Establishment—Temporary (N.C.)		...	...	...		...	2,800
	2,910	2,910	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...		2,920	2,920	...		5,830	5,830
	800	600	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...		1,500	1,500	...		2,300	2,100
	2,23,000	2,45,000	...	(4) Contingencies		...	...	...		2,23,000	2,45,000
	2,99,750	3,24,260	...	**Total** ...		17,620	17,750	...		3,17,370	3,42,010

Detailed Account 24F.—RAILWAY POLICE. *Controlling Officer—Inspector-General of Police.*

	13,100	16,970	...	(1*a*) Pay of Officers—Permanent ...		15,660	11,800	...			28,760	28,770
				(2*a*) Pay of Establishment—Permanent—								
	2,37,000	2,26,000	...	(i) Police Force		...	...	...			2,37,000	2,26,000
	26,700	24,000	...	(ii) Office Establishment		...	...	...			26,700	24,000
	17,000	17,500	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...		3,100	2,630	...			20,100	20,130
	32,000	32,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...		4,840	1,450	...			36,840	33,450
	61,000	61,000	...	(4) Contingencies		...	...	...			61,000	61,000
	...	...	...	(7) Establishment charges payable to other Government Departments, etc.		...	...	...			...	...
	3,86,800	3,77,470	...	Total ...		23,600	15,880	...			4,10,400	3,93,350

Detailed Account 24G.—CRIMINAL INVESTIGATION DEPARTMENT. *Controlling Officer—Inspector-General of Police.*

	41,900	37,080	...	(1*a*) Pay of Officers—Permanent		55,320	55,980	...			97,220	93,060
	...	...	...	(1*b*) Pay of Officers—Temporary (Non-Contract)		...	...	...			...	...
				(2*a*) Pay of Establishment—Permanent—								
	2,52,000	2,49,000	..	(i) Police Force		...	...	...			2,52,000	2,49,000
	48,230	49,000	...	(ii) Office Establishment		...	...	...			48,230	49,000
				(2*b*) Pay of Establishment—Temporary (Non-Contract) —								
	21,750	26,760	...	(i) Police Force		...	...	...			21,750	26,760
	...	...	...	(ii) Office Establishment		...	...	...			...	...
	50,270	51,120	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...		8,140	8,320	...			58,410	59,440
	68,000	73,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...		2,700	2,700	...			70,700	75,700
	51,500	55,000	..	(4) Contingencies		...	...	...			51,500	55,000
	1,000	1,000	...	(6) Charge for Launches		...	...	...			1,000	1,000
	5,34,650	5,41,960	...	Total ...		66,160	67,000	...			6,00,810	6,08,960

Detailed Account 24H.—POLICE TRAINING SCHOOL. *Controlling Officer—Inspector-General of Police.*

	360	...	...	(1*a*) Pay of Officers—Permanent		29,570	30,170	...			29,930	30,170
	89,000	60,370	...	(2*a*) Pay of Establishment—Permanent ...		...	...	...			89,000	60,370
	360	330	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...		4,500	4,320	...			4,860	4,650
	1,500	850	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating		480	480	...			1,980	1,330
	17,500	14,000	...	(4) Contingencies		...	...	...			17,500	14,000
	1,08,720	75,550	...	Total ...		34,550	34,970	...			1,43,270	110,520

DEMAND NO. 23—POLICE. 24.—POLICE.

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B)		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.		Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
Detailed Account 24J.—MISCELLANEOUS.				*Controlling Officers—Inspector-General of Police and Commissioner of Police.*							
	1,200	1,200	...	(1) Contribution towards the Rangoon Police Band	...	...	...	...		1,200	1,200
	3,000	7,000	...	(2) Contributions to District Police Private Funds	...	...	...	...		3,000	7,000
	6,150	6,100	...	(3) Contributions Rangoon City Police Private Funds.	...	...	...	...		6,150	6,100
	10,350	14,300	...	Total ...	...	...	...	...		10,350	14,300
Detailed Account 24K.—WORKS.											
	1,650	1,650	...	(1) Rangoon City Police	...	...	...	...		1,650	1,650
	1,07,390	1,40,000	...	(2) District Executive Force	...	...	...	...		1,07,390	1,40,000
				(3) Special Police—							
	17,350	25,600	...	(i) Police Force	...	...	...	...		17,350	25,600
	...	...	...	(ii) Pyawbwè Stud Farm	...	...	...	...		...	...
	500	500	...	(4) Police Training School	...	...	...	...		500	500
	1,26,890	1,67,750	...	Total ...	...	...	...	...		1,26,890	1,67,750
Detailed Account 24M.—CHARGES IN ENGLAND.											
	...	1,000	..	*a.* Secretary of State		1,000	1,000	...		1,000	2,000
				b. High Commissioner							
	...	...	...	(1) Leave and Deputation Salaries and Sterling Overseas Pay.*		3,13,360	3,46,680	...		3,13,360	3,46,680
	24,080	18,000	...	(2) Stores		...	...	...		24,080	18,000
	...	80	...	(3) Unclassified		1,480	1,480	...		1,480	1,560
	24,080	19,080	...	Total ...		3,15,840	3,49,160	...		3,39,920	3,68,240

* Details of Sterling Overseas Pay—Charged : Allotment £ 12,500 ; Estimate £ 12,001.

DEMAND No. 24.

PORTS AND PILOTAGE AND LIGHTHOUSES AND LIGHTSHIPS.

		Voted. Rs.	Charged. Rs.
XXI.—Lighthouses and Lightships— *Deduct*—Amount payable for agency charges	...	1,52,100	...
25.—Ports and Pilotage		4,21,920	25,080
Total	...	5,74,020	25,080

Grant voted by the House of Representatives ... Rs. 5,74,020.

A.—VOTABLE DISBURSEMENTS. Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Heads of Account. (For *details* see *Detailed Accounts*.)	*	B.—CHARGED. Accounts	Allotments 1937-38.	Estimates, 1938-39.	New Expenditure.	TOTAL (A+B). Accounts	Allotments, 1937-38.	Estimates, 1938-39.
25.—PORTS AND PILOTAGE.				*Controlling Officer—Nautical Adviser and Principal Officer, Mercantile Marine Department.*								
	2,76,580	2,69,020	...	A. PAY AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.	25A	...	...	...	...		2,76,580	2,69,020
	6,36,100	6,11,000	...	C. PURCHASE OF MARINE STORES AND COAL FOR THE BUILDING, REPAIR AND OUTFIT OF SHIPS AND VESSELS.	25C	...	...	...	...		6,36,100	6,11,000
	2,14,180	2,11,840	...	E. PORTS ESTABLISHMENTS ...	25E	...	25,980	25,080	...		2,40,160	2,36,920
	1,29,360	1,22,030	...	F. MISCELLANEOUS SHORE ESTABLISHMENTS.	25F	...	...	...	...		1,29,360	1,22,030
	68,000	76,500	...	G. SUBSIDIES TO STEAM BOAT COMPANIES.	25G	...	...	...	...		68,000	76,500
	66,440	88,920	...	H. MISCELLANEOUS		...	...	...	...		66,440	88,920
	71,800	57,800	...	J. CHARGES IN ENGLAND	25J	...	...	...	...		71,800	57,800
	...	...	...	K. LOSS OR GAIN BY EXCHANGE ...		...	...	...	...		...	...
	...	*−400*	...	For rounding	...	...	...	...	...		...	*−400*
	14,62,460	14,36,710	...	Total ...	...	...	25,980	25,080	...		14,88,440	14,61,790
	9,99,440	*10,14,790*		*Deduct*—Recoveries § ...	...	...	...		...		*9,99,440*	*10,14,790*
	4,63,020	4,21,920		NETT TOTAL ...	...	...	25,980	25,080	...		4,89,000	4,47,000

* No. of Detailed Account, if any.

A—VOTABLE DISBURSEMENTS.				Heads of Account.	B.- CHARGED.				TOTAL (A + B).		
Accounts,	Allotments 1937-38.	Estimates, 1938-39.	New Expenditure.		Accounts	Allotments. 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
25.—PORTS AND PILOTAGE.											
	15,300	*15,000*	...	§ *Deduct*—Recoveries from other Governments, Departments, etc., on account of— (1) Freight	...	...	...	...		*15,300*	*15,000*
	9,84,140	*9,99,790*	...	(2) Hire of Vessels.	...	...	...	...		*9,84,140*	*9,99,790*
	9,99,440	*10,14,790*	...	**Total** ...	...	...	...	...		*9,99,440*	*10,14,790*
				Details of (2) *Hire*—							
	1,000	...	...	Customs	...	...	...	...		1,000	...
	10,000	10,000	...	Taxes on Income	...	...	...	...		10,000	10,000
	700	1,000	...	Excise Duties	...	...	...	...		700	1,000
	57,480	63,180	...	Land Revenue	...	...	...	...		57,480	63,180
	16,600	16,100	...	Excise	...	...	...	...		16,600	16,100
	90,000	91,000	...	Forest	...	...	...	...		90,000	91,000
	62,500	65,800	...	Irrigation	...	...	...	...		62,500	65,800
	2,86,000	2,93,450	...	General Administration	...	...	...	...		2,86,000	2,93,450
	1,500	2,800	...	Administration of Justice	...	...	...	...		1,500	2,800
	100	100	...	Jails	...	...	...	...		100	100
	3,70,500	3,62,000	...	Police	...	...	...	...		3,70,500	3,62,000
	...	500	...	Scientific Departments	...	...	...	...		...	500
	1,500	1,500	...	Education	...	...	...	...		1,500	1,500
	4,900	4,900	...	Medical	...	...	...	...		4,900	4,900
	19,600	19,600	...	Public Health	...	...	...	...		19,600	19,600
	12,700	12,700	...	Agriculture	...	...	...	...		12,700	12,700
	2,800	2,800	...	Veterinary	...	...	...	...		2,800	2,800
	2,000	3,000	...	Co-operative	...	...	...	...		2,000	3,000
	5,000	5,000	...	Factories	...	...	...	...		5,000	5,000
	5,800	6,600	...	Steam Boilers	...	...	...	...		5,800	6,600
	18,460	20,760	...	Public Works	...	...	...	...		18,460	20,760
	15,000	17,000		Frontier Force	...	...	...	...		15,000	17,000

			a. B.G.S. "Lady Craddock."							
1,320	1,320	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...		1,320	1,320
50	50	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...		50	50
270	270	...	(4) Contingencies	...	...	...	...		270	270
1,640	1,640	...	Total ...	...	...	...	...		1,640	1,640
			b. Steam and Motor Launches, Flats, House-Boats and Barges.							
2,57,600	2,43,500	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...		2,57,600	2,43,500
180	...	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...		180	...
10,860	10,000	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...		10,860	10,000
900	900	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...		900	900
5,400	12,980	...	(4) Contingencies	...	...	...	...		5,400	12,980
2,74,940	2,67,380	...	Total ...	...	...	...	...		2,74,940	2,67,380
2,76,580	2,69,020	...	Total 25A ...	...	...	...	...		2,76,580	2,69,020

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39	New Expenditure.		Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
				Detailed Account 25C.—PURCHASE OF MARINE STORES AND COAL FOR THE BUILDING, REPAIR AND OUTFIT OF SHIPS AND VESSELS.							
				a. **B.G.S. "Lady Craddock."**							
	100	100	...	(2) Stores	...	...	...	...		100	100
	2,000	1,000	...	(3) Salvage, Overhaul and Repairs (including replacement of parts).	...	...	...	...		2,000	1,000
	2,100	1,100	...	**Total** ...	...	...	...	...		2,100	1,100
				b. **Steam and Motor Launches, Flats, House-Boats and Barges.**							
	2,82,000	2,83,000	...	(1) Fuel	...	...	...	...		2,82,000	2,83,000
	77,000	63,000	...	(2) Stores	...	...	...	..		77,000	63,000
	2,77,000	2,68,900	...	(3) Salvage, Overhaul and Repairs (including replacement of parts).	...	...	...	...		2,77,000	2,68,900
	6,36,000	6,14,900	...	**Total** ...	...	...	...	...		6,36,000	6,14,900
				c. **Suspense.**							
	– 2,000	– 5,000	...	(1) Store Account	...	...	...	...		– 2,000	– 5,000
	6,36,100	6,11,000	...	**Total 25C** ...	...	...	...	...		6,36,100	6,11,000

			Total 25C ...	...	...	...	...		6,36,100	6,11,000

Detailed Account 25E.—PORTS ESTABLISHMENTS.

			a. **Nautical Adviser's Department.**							
1,08,440	1,14,540	...	(1*a*) Pay of Officers—Permanent ...	...	16,570	14,400	...		1,25,010	1,28,940
...	...	...	(1*b*) Pay of Officers—Temporary (Non-Contract)	...	...	...	...		...	...
70,370	63,480	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...		70,370	63,480
4,600	...	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...		4,600	...
9,570	11,990	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	4,230	3,640	...		13,800	15,630
12,700	12,700	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...		12,700	12,700
41,060	41,700	...	(4) Contingencies ...	...	...	...	...		41,060	41,700
780	780	...	(7) Establishment charges payable to other Governments, Departments, etc.	...	5,180	7,040	...		5,960	7,820
34,000	*34,000*	...	(8) *Deduct*—Establishment charges recoverable from other Governments, Depts., etc.	...	...	...	...		*34,000*	*34,000*
2,13,520	2,11,190	...	**Total** ...	...	25,980	25,080	...		2,39,500	2,36,270
			b. **Marine Court.**							
300	300	...	(1) Fees to Assessors	...	...	...	...		300	300
60	50	...	(2) Fees, etc., to Witnesses	...	...	...	...		60	50
360	350	...	**Total** ...	...	...	...	...		360	350
300	300	...	*c.* **Charge for Survey of Steam-vessels**	...	...	...	...		300	300
2,14,180	2,11,840	...	**Total 25E** ...	...	25,980	25,080	...		2,40,160	2,36,920

VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B).		
Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.		Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
				Detailed Account 25F.—MISCELLANEOUS SHORE ESTABLISHMENTS.							
				a. **Marine Transport Department, Mandalay.**	...	...	...	...			
	10,310	10,790	...	(1*a*) Pay of Officers—Permanent ...	...	...	...	...		10,310	10,790
	31,000	31,500	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...		31,000	31,500
	40	40	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...		40	40
	5,000	5,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating	.	...	...	...		5,000	5,000
	18,500	12,800	...	(4) Contingencies	...	...	...	...		18,500	12,800
	64,850	60,130	...	**Total** ...	...	...	...	...		64,850	60,130
				b. **Government Dockyard.**							
	12,000	12,000	...	(1*a*) Pay of Officers—Permanent	...	...	...	...		12,000	12,000
	3,400	18,100	..	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...		3,400	18,100
	20,430	3,420	...	(2*b*) Pay of Establishment Tempy. (Non-Contract)	...		...	...		20,430	3,420
	25,400	25,100	...	(4) Contingencies	...	...	...	...		25,400	25,100
	1,000	1,000	...	(9) Suspense	...	...	...	...		1,000	1,000
	62,230	59,620	...	**Total** ...	...	...	...	...		62,230	59,620
				c. **Coal Depôt Establishment.**							
	1,200	1,200	...	(4) Contingencies	...	...	...	...		1,200	1,200
	1,200	1,200	...	**Total** ...	...	...	...	...		1,200	1,200
				d. **Other Items.**							
	1,080	1,080	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...		1,080	1,080
	1,080	1,080	...	**Total** ...	...	...	...	...		1,080	1,080
	1,29,360	1,22,030	...	**Total 25F** ...	...	...	...	...		1,29,360	1,22,030

Detailed Account 25G.—SUBSIDIES TO STEAM BOAT COMPANIES.

	68,000	68,000	...	1. Subsidy to the B.I.S.N. Company for Steamer Service in Arakan.	...	...	...	...		68,000	68,000
	...	8,500	...	2. Subsidy to the B.I.S.N. Company for Mergui—Victoria Point Service.	...	...	...	...		...	8,500
	68,000	76,500	...	Total ...	...	...	...	...		68,000	76,500

Detailed Account 25H.—MISCELLANEOUS.

				a. **Miscellaneous.**							
	...	20,900	...	(7) Establishment charges payable to other Government Departments, etc.	...	...	...	...		...	20,900
	10,000	10,000	...	(9) Fees to Examiners	...	...	...	...		10,000	10,000
	150	150	...	(10) Payment to I.F. Coy. for use of Pilots	...	...	...	...		150	150
	10,150	31,050	...	**Total** ...		...	...	...		10,150	31,050
				c. **Chindwin River Conservancy.**							
	5,780	5,780	...	(1*b*) Pay of Officers—Temporary (Non-Contract).	...	...	...	...		5,780	5,780
	1,620	1,620	...	(2*a*) Pay of Establishment—Permanent	...	...	...	...		1,620	1,620
	15,460	15,770	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...		15,460	15,770
	1,800	1,800	...	(3*a*) Allowances, Honoraria, etc.—Fixed	...	...	...	...		1,800	1,800
	31,630	32,900	...	(4) Contingencies	...	...	...	...		31,630	32,900
	56,290	57,870	...	**Total** ...	...	...	...	...		56,290	57,870
				d. **Local Lights Establishment.**							
	10,000	9,950	...	(2*a*) Pay of Establishment—Permanent	...	...	...	...		10,000	9,950
	1,900	1,900	...	(3*a*) Allowances, Honoraria, etc.—Fixed	...	...	...	...		1,900	1,900
	11,900	*11,850*	...	(8) *Deduct*—Establishment charges recoverable from other Governments, Departments, etc.	...	...	...	...		*11,900*	*11,850*
	...	...	...	**Total** ...	...	...	...	...		...	...
	66,440	88,920	...	**Total 25H** ...	...	...	...	...		66,440	88,920

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B).			O or N
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.		Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	

Detailed Account 25J.—CHARGES IN ENGLAND.

				b. **High Commissioner.**								
	67,160	57,720	...	(1) Leave and Deputation Salaries and Sterling Overseas Pay.* ...	...	...	...	...		67,160	57,720	
	4,640	80	...	(3) Unclassified	...	...	...	...		4,640	80	
	71,800	57,800	...	**Total**	...	...	...	...		71,800	57,800	

* Details of Sterling Overseas Pay—Voted: Allotment £3,089; Estimate £2,728.

... Allotment £3,089 ; Estimate £2,728.

DEMAND No. 25.

METEOROLOGY.

			Rs.
Voted	...	...	2,87,680.
Charged	...	...	Nil.

Grant voted by the House of Representatives ... Rs. 2,87,680.

A.—VOTABLE DISBURSEMENTS.				Heads of Accounts. (For *details* see *Detailed Accounts*).	*	B.—CHARGED.				TOTAL (A = B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.			Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
				29.—SCIENTIFIC DEPARTMENTS. *Controlling Officer—Director, Meteorological Department.*								
...	2,32,340	2,76,080		G. METEOROLOGICAL DEPARTMENT	29G	...	...	...	...	...	2,32,340	2,76,080
...	5,000	11,600	...	I. CHARGES IN ENGLAND ...	29I	..	...	...	...	...	5,000	11,600
...	2,37,340	2,87,680		Total ...	...	..	...	...	...	...	2,37,340	2,87,680

Detailed Account 29G.—METEOROLOGICAL DEPARTMENT.

Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Heads of Accounts.	*	Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
...	27,500	25,370	..	(1*a*) Pay of Officers—Permanent ...	..	...	...	...	...	...	27,500	25,370
...	39,380	41,210	...	(2*a*) Pay of Establishment—Permanent	...	...	...	...	...	...	39,380	41,210
...	18,960	26,700	...	(3*a*) Allowances, Honoraria, etc.—Fixed	...	...	...	...	...	...	18,960	26,700
...	5,000	6,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating.	...	...	...	...	...	...	5,000	6,000
...	31,900	46,000	...	(4) Contingencies	...	...	...	...	...	...	31,900	46,000
...	24,000	9,600	...	(7) Establishment Charges payable to other Governments, Depts., etc.	...	...	...	...	...	...	24,000	9,600
...	85,600	1,21,200	...	(9) Weather and other telegram charges	...	...	...	...	...	...	85,600	1,21,200
...	2,32,340	2,76,080	...	Total ...	...	...	...	...	...	...	2,32,340	2,76,080

Detailed Account 29I.—CHARGES IN ENGLAND.

Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Heads of Accounts.	*	Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
				b. **High Commissioner.**								
...	5,000	10,600	...	(2) Stores	...	...	...	...	...	...	5,000	10,600
...	...	1,000	...	(3) Unclassified	...	...	...	...	...	...	...	1,000
...	5,000	11,600	...	Total ...	...	...	...	...	...	...	5,000	11,600

* No. of detailed account, if any.

DEMAND No. 26.
ARCHAEOLOGY.

		Rs.
Voted	... ...	83,580
Charged	... ...	Nil.

Grant voted by the House of Representatives ... Rs. 83,580.

A.—VOTABLE DISBURSEMENTS				Heads of Account. (For *details* see *Detailed Accounts*.)	*	B.—CHARGED.				TOTAL (A+B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.			Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
				29.—SCIENTIFIC DEPARTMENTS. *Controlling Officers—Various.*								
	80,500	83,210	...	E.—Archaeological Department ...	29E	...	...	...	...	...	80,500	83,210
	320	370	...	H.—Museums (Contingencies)	...	...	...	...	...	..	320	370
	80,820	83,580	...	**Total** ...	...	...	...	...	...	...	80,820	83,580

Detailed Account 29E.—ARCHAEOLOGICAL DEPARTMENT. *Controlling Officer—Supdt., Archaeological Survey.*

...	8,010	8,010	...	(1*a*) Pay of Officers—Permanent ...	...	...	...	...	...	...	8,010	8,010
...	6,000	6,580	..	(1*b*) Pay of Officers—Temporary (Non-Contract).	..	...	...	...	...	...	6,000	6,580
...	8,550	8,780	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	...	...	8,550	8,780
...	2,340	2,340	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	...	...	2,340	2,340
...	2,100	2,100	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating		...	...	...	...	...	2,100	2,100
...	3,000	3,000	...	(4) Contingencies	...	...	...	...	...	...	3,000	3,000
...	50,000	51,900	...	(9) Conservation of ancient monuments ...	...	...	...	...	...	...	50,000	51,900
...	500	500	...	(10) Archaeological Explorations ...	...	...	...	...	...	...	500	500
...	80,500	83,210	...	**Total** ...	...	...	...	...	...	...	80,500	83,210

* No. of Detailed Account, if any.

DEMAND No. 27.

SURVEY (INCLUDING HYDRO-ELECTRIC SURVEY).

		Rs.
Voted	...	4,08,920
Charged	...	Nil.

Grant voted by the House of Representatives ... Rs. 4,08,920.

A.—VOTABLE DISBURSEMENTS.				Heads of Accounts. (For *details* see *Detailed Accounts.*)	*	B.—CHARGED.				TOTAL (A × B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.			Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
				29.—SCIENTIFIC DEPARTMENTS. *Controlling Officer—Chief Engineer, Public Works Department (Irrigation) for Minor Head B and Secretary, Land and Revenue Department for Minor Head A.*								
...	3,42,700	4,00,580	...	A. Survey Department	29A	...	...	...	...	...	3,42,700	4,00,580
...	8,670	8,530	...	B. Hydro Electric Survey	29B	...	...	...	...	...	8,670	8,530
...	...	*-190*	...	For rounding ...	...	...	...	...	...	...	...	*-190*
...	3,51,370	4,08,920	...	Total ...	...	...	...	...	...	...	3,51,370	4,08,920
				Detailed Account 29A.—SURVEY DEPARTMENT.								
...	3,51,400	4,00,580	...	(6) Establishment Charges payable to other Governments, Departments, etc.	...	...	...	...	...	...	3,51,400	4,00,580
...	*8,700*	...	...	(7) *Deduct*—Establishment Charges recoverable from other Governments, Departments, etc.	...	...	...	...	...	...	*8,700*	...
...	3,42,700	4,00,580	...	Total ..	...	...	...	...	...	...	3,42,700	4,00,580
				Detailed Account 29B.—HYDRO-ELECTRIC SURVEY.								
...	6,720	6,670	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	...	...	6,720	6,670
...	210	120	...	(3*a*) Allowances, Honoraria, etc., Fixed ...	...	...	...	...	...	...	210	120
...	830	830	...	(3*b*) Allowances Honoraria, etc.—Fluctuating	...	...	...	...	...	...	830	830
...	910	910	...	(4) Contingencies ...	...	...	...	...	...	...	910	910
...	8,670	8,530	...	Total ...	...	...	...	...	...	...	8,670	8,530

* No. of Detailed Account, if any.

DEMAND No. 28.

GEOLOGICAL SURVEY AND MINES.

			Rs.
Voted	...	...	57,550.
Charged	...	...	57,270.

Grant voted by the House of Representatives ... Rs. 57,550.

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For *details* see *Detailed Accounts*)	*	B.—CHARGED.				TOTAL (A + B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.			Accounts	Allotments. 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
				29.—SCIENTIFIC DEPARTMENTS. *Controlling Officers—Superintending Geologist for Minor Head C and Chief Inspector of Factories, Explosives and Mines for Minor Head D.*								
...	37,080	36,520	...	C.—GEOLOGICAL SURVEY ...	29C	...	51,460	52,630	...	...	88,540	89,150
...	15,830	19,590	...	D.—MINES DEPARTMENT ...	29D	...	...	...	...	...	15,830	19,590
...	840	1,440	...	I.—CHARGES IN ENGLAND ...	29I	...	6,960	4,640	...	...	7,800	6,080
...	53,750	57,550		Total ...	...	...	58,420	57,270	...	...	1,12,170	1,14,820

Detailed Account 29C.—GEOLOGICAL SURVEY.

Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Heads of Account.	*	Accounts	Allotments. 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
...	5,860	3,460	...	(1a) Pay of Officers—Permanent ...	...	...	28,140	31,800	...	...	34,000	35,260
...	16,380	16,730	...	(2a) Pay of Establishment—Permanent ...	...	...	...	...	...	...	16,380	16,730
...	1,970	1,840	...	(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	...	...	1,970	1,840
...	2,500	1,690	...	(3a) Allowances, Honoraria, etc.—Fixed	...	...	5,830	5,450	...	...	8,330	7,140
...	3,900	3,100	...	(3b) Allowances, Honoraria, etc.—Fluctuating.	...	...	4,400	4,400	...	...	8,300	7,500
...	5,150	4,100	...	(4) Contingencies ...	...	...	...	...	...	...	5,150	4,100
...	1,320	5,600	...	(7) Establishment Charges payable to other Governments, Departments, etc.	...	...	13,090	10,980	...	...	14,410	16,580
...	37,080	36,520	...	Total ...	...	...	51,460	52,630	...	...	88,540	89,150

Detailed Account 29D.—MINES DEPARTMENT.

...	8,800	9,830	...	(1*a*) Pay of Officers—Permanent ...	...	...	...	...	...	8,800	9,830
...	2,780	4,110	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	...	2,780	4,110
...	...	1,160	...	(3*a*) Allowances, Honoraria, etc—Fixed ...	...	...	...	...	...	...	1,160
...	2,750	3,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating.	...	...	...	...	...	2,750	3,000
...	1,500	990	...	(4) Contingencies	...	...	...	...	...	1,500	990
..	...	500	...	(6) Charge for launches	...	...	...	...	...	...	500
...	15,830	19,590		Total ...	...	...	...	...	...	15,830	19,590

Detailed Account 29I.—CHARGES IN ENGLAND.

				***b.* High Commissioner.**							
	...		...	(1) Leave and Deputation Salaries and Sterling Overseas Pay†	...	6,960	4,640	...	...	6,960	4,640
	840	320	...	(2) Stores	...	...		...	...	840	320
	...	1,120	...	(3) Unclassified	...	...	...	...	...	...	1,120
	840	1,440	...	Total ...	...	6,960	4,640	...	...	7,800	6,080

* No. of Detailed Account, if any.
† Represents Sterling Overseas Pay.

DEMAND No. 29.

EDUCATION.

		Rs.
Voted	... ...	95,03,500
Charged	... ...	2,93,500

Grant voted by the House of Representatives ... Rs. 95,03,500

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (*For details see Detailed Accounts.*)	*	B.—CHARGED.				TOTAL (A+B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.			Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments. 1937-38.	Estimates, 1938-39.
				30.—EDUCATION.								*Controlling Officers—Various.*
				(A) *UNIVERSITY.*								
	1,00,000	79,000	...	A. GRANTS TO UNIVERSITIES (RECURRING) ...	...	...	...	...	...		1,00,000	79,000
	5,35,760	5,91,750	...	B. GRANTS TO NON-GOVERNMENT ARTS COLLEGES.	30B	...	1,19,760	83,020	...		6,55,520	6,74,770
	2,51,550	2,83,720	...	C. GRANTS TO NON-GOVERNMENT PROFESSIONAL COLLEGES.	30C	...	18,160	15,800	...		2,69,710	2,99,520
				(B) *SECONDARY.*								
	13,70,680	14,85,870	1,36,000	D. GOVERNMENT SECONDARY SCHOOLS ...	30D	...		...	...		13,70,680	14,85,870
	17,89,500	24,77,000	...	E. DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS.	30E	...		...	...		17,89,500	24,77,000
				(C) *PRIMARY.*								
	25,47,549	30,54,530	4,33,350	I. GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION.	30I	...		...	...		25,47,549	30,54,530
				(D) *SPECIAL.*								
	67,180	69,830	...	J. GOVERNMENT SPECIAL SCHOOLS ...	30J	...		...	...		67,180	69,830
	64,350	69,000	...	K. DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS.	30K	...		...	...		64,350	69,000

SPECIAL SCHOOLS.

				(E) *GENERAL.*								
	1,01,500	1,16,270		L. DIRECTION	30L		57,210	56,340	...		1,58,710	1,72,610
	7,31,800	7,17,230	9,510	M. INSPECTION	30M		42,010	45,990	...		7,73,810	7,63,220
	99,170	1,39,790	40,430	N. SCHOLARSHIPS	30N		...	...	...		99,170	1,39,790
	1,79,680	2,95,010	1,27,680	O. MISCELLANEOUS	30O		...	...	...		1,79,680	2,95,010
	1,10,760	1,24,120	...	P. CHARGES IN ENGLAND	30P		93,360	92,320	...		2,04,120	2,16,440
	...	...	...	Q. LOSS OR GAIN BY EXCHANGE ...	...		...	...	...		...	...
	...	† 380	...	For Rounding	...		...	† 30	...		...	† 410
	79,49,479	95,03,500	7,46,970	Total ...	...		3,30,500	2,93,500	...		82,79,979	97,97,000

Detailed Account 30B.—GRANTS TO NON-GOVERNMENT ARTS COLLEGES. *Controlling Officer—Education Secretary.*

				a. **University College—**								
	75,150	77,690	...	(i) Salaries and cost of passages of Government servants (I.E.S. and B.E.S).			1,19,760	83,020	...		1,94,910	1,60,710
	3,00,360	3,42,890	...	(ii) Salaries, etc., of employees of the Governing Body holding sanctioned (University College Service) appointments.			...	...	...		3,00,360	3,42,890
	20,250	19,470	..	(iii) Other Expenditure			..	...	...		20,250	19,470
	3,95,760	4,40,050	...	Total *b* ...			1,19,760	83,020	...		5,15,520	5,23,070
	94,000	94,000	...	*b.* **Judson College**			...	...	...		94,000	94,000
	46,000	57,700	...	*c.* **Intermediate College, Mandalay** ...			...	...	...		46,000	57,700
	5,35,760	5,91,750	...	Total 30B ...			1,19,760	83,020	...		6,55,520	6,74,770

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.		Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.

Detailed Account 30C.—GRANTS TO NON-GOVERNMENT PROFESSIONAL COLLEGES. *Controlling Officer—Education Secrtary.*

Accounts	Allotments, 1937-38	Estimates, 1938-39	New Expenditure	Heads of Account	Accounts	Allotments, 1937-38	Estimates, 1938-39	New Expenditure	Accounts	Allotments, 1937-38	Estimates, 1938-39
				a. **Training College for Teachers—**							
				Part I.							
	...	...	...	(1) Salaries and cost of passages of Government servants.		18,160	15,800	...		18,160	15,800
	94,580	1,29,740	...	(2) Salaries, etc., of Other Teaching Staff		...	...	...		94,580	1,29,740
	10	...	...	**Reduction by the House of Representatives under** (2).		...	...	...		*10*	...
	94,570	1,29,740	...	**Total** ...		18,160	15,800	...		1,12,730	1,45,540
	850	680	...	(3) Insurance		...	...	...		850	680
	1,220	8,820	...	(4) Other expenditure		...	...	...		1,220	8,820
	96,640	1,39,240	...	**Total** ...		18,160	15,800	...		1,14,800	1,55,040
				Part II.							
	16,800	18,100	...	(5) Stipends		...	...	...		16,800	18,100
	11,110	8,280	...	(6) Salaries of Aided School Teachers on deputation for training.		...	...	...		11,110	8,280
	27,910	26,380	...	**Total** ...		...	...	...		27,910	26,380
	1,24,550	1,65,620	...	**Total** *a.* ...		18,160	15,800	...		1,42,710	1,81,420
	1,27,000	1,18,100	...	*b.* **Medical College**		...	...	...		1,27,000	1,18,100
	2,51,550	2,83,720	...	**Total** *c.* ...		18,160	15,800	...		2,69,710	2,99,520

Detailed Account 30D.—GOVERNMENT SECONDARY SCHOOLS. *Controlling Officer—Director of Public Instruction.*

1,47,800	1,49,530	...	(1*a*) Pay of Officers—Permanent ...	...	...	...	...		1,47,800	1,49,530
10,55,000	10,45,000	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...		10,55,000	10,45,000
64,380	58,570	...	(2*b*) Pay of Estbt.—Tempy. (Non-Contract) ...	...	...	...	...		64,380	58,570
30,700	21,970	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...		30,700	21,970
6,000	6,500	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...		6,000	6,500
66,500	68,000	...	(4) Contingencies	...	...	...	...		66,500	68,000
300	300	...	(5) Loss	...	...	...	...		300	300
...	1,36,000	1,36,000	Lump provision for introduction of Science teaching in all English and Anglo-Vernacular High Schools and in all Vernacular Normal Schools.	...	...	...	...		...	1,36,000
13,70,680	14,85,870	1,36,000	Total ...	...	...	...	...		13,70,680	14,85,870

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				Total (A + B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.		Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.

Detailed Account 30E.—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS. *Controlling Officer—Director of Public Instruction.*

	15,94,500	22,27,000	...	(1) Ordinary (Recurring)	...	...	...	...		15,94,500	22,27,000
	1,95,000	2,50,000‡	...	(2) Special (Non-Recurring)	...	...	...	...		1,95,000	2,50,000‡
	17,89,500	24,77,000	...	Total E ...	...	...	...	...		17,89,500	24,77,000

Detailed Account 30I.—GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION. *Controlling Officer—Education Secretary.*

	99,000	98,400	...	*a.* Grants for English Teachers in Vernacular Schools.	...	...	...	...		99,000	98,400
	1	...	...	Reduction by the House of Representatives.	...	...	...	...		*1*	...
	98,999	98,400	...	Total *a* ...	...	...	...	...		98,999	98,400

[illegible]	[illegible]	...	Total *a* ...	...	...	...	...		98,999	98,400
20,100	...	...	*b.* **Grants for improvement of Vernacular School Buildings.**	...	...	...	...		20,100	...
			c. **Ordinary Recurring Grants for Vernacular Education—**							
2,200	2,530*	...	(1) Municipal and Town Committees ...	...	...	...	...		2,200	2,530*
17,23,750	17,23,750†	...	(2) District Councils	...	...	...	...		17,23,750	17,23,750†
3,52,500	3,52,500†	...	(3) Deputy Commissioners' Local Funds ...	...	...	...	...		3,52,500	3,52,500†
3,50,000	4,44,000	...	*d.* **Grants for opening new Vernacular Schools.**	...	...	...	...		3,50,000	4,44,000
...	2,50,000	2,50,000	Lump provision for increased grants to Vernacular Schools under the Dunn Settlement.	...	...	...	...		...	2,50,000
...	1,08,350	1,08,350	Lump provision for grants to recognised but unaided Vernacular Schools in rural areas.	...	...	...	...		...	1,08,350
...	75,000	75,000	Lump provision for recognition and aid of reasonably efficient Vernacular Schools for recognition.	...	...	...	...		...	75,000
25,47,549	30,54,530	4,33,350	**Total I** ...	...	...	...	...		25,47,549	30,54,530

‡ Special grants for the cost of passages of teachers of Aided Schools, Rs. 5,600. Equipment grants, Rs. 58,830. Building grants, Rs. 1,85,570.

* For details see Statement on page 144. † For details see Statement on page 145.

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A + B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.		Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
				Detailed Account 30J.—GOVERNMENT SPECIAL SCHOOLS. *Controlling Officer—Director of Public Instruction.*							
				a. **Training Schools for Masters.**							
	59,050	62,010	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...		59,050	62,010
	1,020	1,620	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...		1,020	1,620
	1,020	860	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...		1,020	860
	840	350	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...		840	350
	4,270	4,270	...	(4) Contingencies	...	...	...	...		4,270	4,270
	720	720	...	(8) Scholarships	...	...	...	...		720	720
	66,920	69,830	...	Total *a.* ...	...	...	...	...		66,920	69,830
				b. **Technical Schools.**							
	260	...	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...		260	...
	...	...	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...		...	...
	260		...	Total *b.* ...	...	...	...	...		260	
	67,180	69,830	...	Total 30J ...	...	...	...	...		67,180	69,830

Detailed Account 30K.—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS. *Controlling Officer—Director of Public Instruction.*

	59,000	64,950	...	(1) Ordinary (Recurring)		...	...	...		59,000	64,950
	5,350	4,050	...	(2) Special (Non-Recurring)		...	...	...		5,350	4,050
	64,350	69,000	...	Total ...		...	...	...		64,350	69,000

Detailed Account 30L.—DIRECTION. *Controlling Officer—Director of Public Instruction.*

	9,600	5,750	...	(1a) Pay of Officers—Permanent ...		49,370	48,660	...		58,970	54,410
	...	16,210	...	(1b) Pay of Officers—Temporary (Non-Contract). ...		...	...	...		...	16,210
	82,500	83,000	...	(2a) Pay of Establishment—Permanent ...		...	...	...		82,500	83,000
	400	400	...	(2b) Pay of Establishment—Temporary (Non-Contract). ...		...	...	...		400	400
	1,160	2,310	...	(3a) Allowances, Honoraria, etc.—Fixed ...		6,840	6,680	...		8,000	8,990
	800	1,600	...	(3b) Allowances, Honoraria, etc.—Fluctuating ...		1,000	1,000	...		1,800	2,600
	7,040	7,000	...	(4) Contingencies		...	...	...		7,040	7,000
	1,01,500	1,16,270	...	Total ...		57,210	56,340	...		1,58,710	1,72,610

Detailed Account 30M.—INSPECTION. *Controlling Officer—Director of Public Instruction.*

	1,42,700	1,38,340	7,200	(1a) Pay of Officers—Permanent ...		32,400	35,610	..		1,75,100	1,73,950
	5,380	5,950	...	(1b) Pay of Officers—Temporary (Non-Contract). ...		...	...	...		5,380	5,950
	4,22,500	4,10,310	2,310	(2a) Pay of Establishment—Permanent ...		...	...	...		4,22,500	4,10,310
	4,080	4,170	...	(2b) Pay of Establishment—Temporary (Non-Contract). ...		...	...	...		4,080	4,170
	21,640	20,460	...	(3a) Allowances, Honoraria, etc.—Fixed ...		4,860	5,800	...		26,500	26,260
	97,300	99,500	...	(3b) Allowances, Honoraria, etc.—Fluctuating ...		4,750	4,580	...		1,02,050	1,04,080
	36,700	37,000	...	(4) Contingencies		...	...	...		36,700	37,000
	1,500	1,500	...	(6) Charge for Launches		...	...	...		1,500	1,500
	7,31,800	7,17,230	9,510	Total ...		42,010	45,990	...		7,73,810	7,63,220

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.		Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
Detailed Account 30N.—SCHOLARSHIPS.									*Controlling Officer—Director of Public Instruction.*		
	10,130	12,300	...	(1) Arts Colleges	...	...	...	...		10,130	12,300
	13,570	10,730	...	(1*a*) Professional Colleges	...	...	...	...		13,570	10,730
	40,730	41,580	...	(2) Anglo-Vernacular Secondary Schools ...	...	...	...	...		40,730	41,580
	25,440	25,450	...	(3) Special Schools	...	...	...	...		25,440	25,450
	9,300	9,300	...	(4) Cost of passages of State Scholars ...	...	...	...	...		9,300	9,300
	...	30,800	30,800	Lump provision for increase in number of (i) Bridge Scholarships.	...	...	...	...		...	30,800
	...	9,630	9,630	(ii) University Scholarships	...	...	...	...		...	9,630
	99,170	1,39,790	40,430	**Total** ...	...	...	...	...		99,170	1,39,790
Detailed Account 30O.—MISCELLANEOUS.									*Controlling Officer—Director of Public Instruction.*		
				a. **Commissioner of Examinations.**							
	6,450	6,750	...	(1*a*) Pay of Officers—Permanent ...	...	...	...	...		6,450	6,750
	18,000	18,800	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...		18,000	18,800
	300	360	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...		300	360
	870	870	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...		870	870
	...	...	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...		...	...
	2,500	2,500	...	(4) Contingencies	...	...	...	...		2,500	2,500
	28,120	29,280	...	**Total *a*.** ...	...	...	...	...		28,120	29,280

			***b.* Contributions.**						
4,000	5,000	...	(1) Contribution to Bernard Free Library ...	...	...	...	...	4,000	5,000
4,000	5,000	...	**Total *b.*** ...	...	...	...	...	4,000	5,000
			***c.* Miscellaneous.**						
1.000	2,000	...	(1) Travelling Allowance (Stipend Boards and Elementary Training Class Students).	...	...	...	...	1,000	2,000
35,000	35,000	...	(2) Pali Examination Charges	...	...	...	...	35,000	35,000
66,000	66,000	...	(3) Other Examination Charges	...	...	...	...	66,000	66,000
6,500	6,000	...	(4) Grants to Boy Scouts Association ...	...	...	...	...	6,500	6,000
5,000	4,100	...	(5) Grants to Girl Guides Association ...	...	...	...	...	5,000	4,100
1,000	1,000	...	(6) Grants to St. John's Ambulance Association	...	...	...	...	1,000	1,000

A.—VOTABLE DISBURSEMENTS				Heads of Account.	B.—CHARGED.				TOTAL (A+B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.		Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
				Detailed Account 300.—MISCELLANEOUS—*concld.*							
				c. **Miscellaneous—concld.**							
	1,800	1,800	...	(7) Grants to the Physical Director, Y.M.C.A.		...	...	...		1,800	1,800
	3,000	3,000	...	(8) Annual Contribution to the Y.M.C.A. ...		...	...	...		3,000	3,000
	870	...	..	(9) Prize for the Best Burmese Text Book ...		...	...	...		870	...
	1,860	1,860	...	(10) Contribution to New Burma Club, London		...	...	...		1,860	1,860
	...	800	...	(11) Departmental Committee of Enquiry ...		...	...	...		...	800
	...	200	...	(12) Expenditure in connection with the All Burma Competition and Exhibition of School Art.		...	...	...		...	200
	..	4,200	...	(13) Vacation course for Teachers ...		...	...	...		...	4,200
	1,22,030	1,25,960	...	Total *c.* ...				...		1,22,030	1,25,960
	630	750	...	*d.* Registration of Books		...	...	...		630	750

				e. **Expenditure on Educational Services in connection with economic development and improvement of rural areas.**							
...	21,600	9,700	4,800	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	...	21,600	9,700
...	3,300	4,320	2,880	(4) Contingencies	...	...	...	...	..	3,300	4,320
...	...	...		(8) Works	...	...	...	...	...	...	...
...	24,900	14,020	7,680	**Total** *e.* ...	...	...	...	..	...	24,900	14,020
				Lump provision for institution of :—							
...	...	50,000	50,000	(i) State Translation Bureau ...	...	...	...	...	...	...	50,000
...	...	50,000	50,000	(ii) Additional Cinematograph equipment for educational purposes.	...	...	...	...	...	...	50,000
...	...	20,000	20,000	(iii) Institution of Classes in Fine Arts ...	...	...	...	...	...	...	20,000
...	...	1,20,000	1,20,000	**Total** ...	...	...	...	...	...	...	1,20,000
	1,79,680	2,95,010	1,27,680	**Total 300** ...	...	...		...	...	1,79,680	2,95,010

Detailed Account 30P.—CHARGES IN ENGLAND.

				b. **High Commissioner.**							
	24,800	12,800	...	(1) Leave and Deputation Salaries and Sterling Overseas Pay.†	...	93,360	92,320	...		1,18,160	1,05,120
	85,960	1,11,320	...	(3) Unclassified	...	...	...	...		85,960	1,11,320
	1,10,760	1,24,120	...	**Total** ...	...	93,360	92,320	...		2,04,120	2,16,440

† Details of Sterling Overseas Pay—Voted : Allotment £642; Estimate 960—Charged : Allotment £3,147 ; Estimate £2,234.

DEMAND No. 29.—EDUCATION.

Details of New Expenditure other than Works.

Major Head, Minor Head, Sub-heads and Primary Unit.	Description of Expenditure.	Provision in Estimates. 1938-39.		Balance to be provided in future years. Non-recurring Total.		Recurring average annual.		Reference to proceedings of Standing Committee.
		Votable.	Charged.	Votable.	Charged.	Votable.	Charged.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
30D. ..	Lump provision for introduction of Science teaching in all English and Anglo-Vernacular High Schools and in all Vernacular Normal Schools.	1,36,000	...	...	...	...	...	
30I. ..	Lump provision for increased grants to Vernacular Schools under the Dunn Settlement.	2,50,000	...	...	...	...	...	
	Lump provision for grants to recognized but unaided Vernacular Schools in rural areas.	1,08,350	...	...	...	...	...	
	Lump provision for recognition and aid of reasonably efficient Vernacular Schools eligible for recognition.	75,000	...	...	...	...	...	

30. EDUCATION—							
M. Inspection—							
(*1a*) ...	Two posts of Inspector of Schools ...	7,200	...	...	...	...	...
(*2a*) ...	Head Clerk, Office of the Inspector of Schools, Prome Circle.	1,800	...	...	...	...	...
	3 Peons	510	...	...	...	...	...
30N.	Lump provision for increase in the number of—						
	(1) Bridge Scholarships ...	30,800	...	...	...	...	...
	(2) University Scholarships ...	9,630	...	...	...	...	...
30O. *c.*— (2*b*) ...	3 School Managers, 1 Assistant Teacher and 1 Sweeper peon.	4,800	...	...	...	...	...
(4) ...	Contingencies	2,880	...	...	...	...	...
30O.	Lump provision for institution of—						
	(1) State Translation Bureau ...	50,000	...	...	...	...	...
	(2) Additional Cinematograph equipment for educational purposes.	50,000	...	...	...	...	...
	(3) Institution of Classes in Fine Arts	20,000	...	...	...	...	...
	Total 30, Education ...	7 46,970	...	...	...	...	...

DEMAND No. 29.—EDUCATION.

Details of the provision under head "301. c." for contributions to Municipal and Town Committees.

Purpose of Contribution. / Name of Town.	* Primary Education.
Upper Burma.	
Bhamo	627
Mandalay (Cantonment)	44
Mawlaik	1,850
Total ...	2,521
For rounding ...	+9
Grand Total ...	2,530

* Does not include contributions sanctioned out of lump sum provisions for English Teachers in Vernacular Schools, opening of new schools and maintenance and improvement of vernacular school buildings.

DEMAND No. 29.—EDUCATION.

Details of the provision under head "30.-I.c." for contributions to (A) District Councils and (B) Deputy Commissioners' Local Funds.

Purpose of Contribution.	* Primary Education.	
Name of District.	A	B
	Rs.	Rs.
Lower Burma.		
Akyab	13,812	...
Amherst	1,12,493	8,245
Bassein	37,435	...
Henzada	40,483	...
Insein	77,664	...
Kyaukpyu	...	32,610
Maubin	46,416	...
Mergui	33,000	2,792
Prome	74,071	...
Sandoway	...	26,967
Tavoy	45,305	2,035
Tharrawaddy	1,18,347	...
Thatôn	77,174	1,325
Thayetmyo	70,623	5,775
Toungoo	20,626	43,158
Total ...	7,67,449	1,22,907
Upper Burma.		
Bhamo	...	24,533
Katha	...	64,440
Kyauksè	40,183	...
Lower Chindwin	1,02,921	...
Magwe	96,164	...
Mandalay	69,450	6,417
Meiktila	65,623	...
Minbu	43,659	8,032
Myingyan	1,38,430	...
Myitkyina	...	29,316
Pakôkku	1,10,030	32,281
Sagaing	1,07,079	...
Shwebo	1,10,962	...
Upper Chindwin	...	53,382
Yamèthin	71,792	11,190
Total ...	9,56,293	2,29,591
For rounding ...	+8	+2
Grand Total ...	17,23,750	3,52,500

*Does not include contributions sanctioned out of lump sum provisions for English teachers in vernacular schools, opening of new schools, and maintenance and improvement of vernacular school buildings.

DEMAND No. 30.

MEDICAL.

			Rs.
Voted	...	...	38,48,880
Charged	...	...	7,73,120

Grant voted by the House of Representatives ... Rs. 38,48,880

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details *see* Detailed Accounts.)	•	B.—CHARGED.				TOTAL (A + B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.			Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
				31.—MEDICAL. *Controlling Officer—Inspector-General of Civil Hospitals.*								
	3,60,640	3,28,370	...	A. MEDICAL ESTABLISHMENT	31A		2,66,070	3,92,190	...		6,26,710	7,20,560
	27,75,810	30,73,820	2,14,650	B. HOSPITALS AND DISPENSARIES ...	31B		1,77,990	2,37,780	...		29,53,800	33,11,600
	5,500	5,000	...	C. GRANTS FOR MEDICAL PURPOSES ...	31C		...	...	...		5,500	5,000
	42,000	38,770	...	D. MEDICAL COLLEGES AND SCHOOLS ...	31D		13,940	15,700	...		55,940	54,470
	2,66,500	2,63,600	...	E. MENTAL HOSPITALS	31E		21,540	28,970	...		2,88,040	2,92,570
	43,510	46,310	...	F. CHEMICAL EXAMINER	31F		...	...	...		43,510	46,310

				...	31F		...	...	...		43,510	46,310
	1,06,960	92,840	...	G. CHARGES IN ENGLAND	31G		1,71,440	98,480	...		2,78,400	1,91,320
	...	...	...	H. LOSS OR GAIN BY EXCHANGE ...	...		...	...	—		...	...
	...	+170	...	For rounding	...		...	...	...		...	+170
--	36,00,920	38,48,880	2,14,650	Total	...	...	6,50,980	7,73,120	...	...	42,51,900	46,22,000

* No. of Detailed Account, if any.

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.		Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
				Detailed Account 31A.—MEDICAL ESTABLISHMENT.							
				a. **Superintendence.**							
	8,780	8,780	...	(1*a*) Pay of Officers—Permanent ...		36,670	33,000	...		45,450	41,780
	56,420	54,500	...	(2*a*) Pay of Establishment—Permanent ...		...	...	...		56,420	54,500
	...	...	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...		3,800	3,710	...		3,800	3,710
	1,000	1,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...		3,300	2,100	...		4,300	3,100
	4,400	4,050	...	(4) Contingencies		...	...	...		4 400	4,050
	2,400	2,400	...	(6) Charge for Launches		...	...	...		2,400	2,400
	...	...	...	(7) Establishment charges payable to other Governments, Departments, etc.		...	10,830	...		...	10,830
	73,000	70,730	...	Total ...		43,770	49,640	...		1,16,770	1,20,370
				b. **District Medical Officers.**							
	2,41,000	2,12,000	...	(1*a*) Pay of Officers—Permanent		1,75,000	2,16,300	...		4,16,000	4,28,300
	15,800	16,000	...	(2*a*) Pay of Establishment—Permanent ...		...	...	...		15,800	16,000
	2,650	2,340	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...		24,500	27,200	...		27,150	29,540
	16,000	15,500	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...		15,000	15,000	...		31,000	30,500
	9,060	9,300	...	(4) Contingencies		...	...	...		9,060	9,300
	2,500	2,500	...	(6) Charge for Launches		...	...	...		2,500	2,500
	...	...	...	(7) Establishment charges payable to other Governments, Departments, etc.		7,800	84,050	...		7,800	84,050
	2,87,010	2,57,640	...	Total ...		2,22,300	3,42,550	...		5,09,310	6,00,190
				c. **Medical Council.**							
	630	...	...	(3*a*) Allowances, Honoraria, etc., Fluctuating ...		...	...	...		630	...
	630	...	...	Total ...		...	..	...		630	...
	3,60,640	3,28,370	...	**Total 31A** ...		2,66,070	3,92,190	...		6,26,710	7,20,560

Detailed Account 31B.—HOSPITALS AND DISPENSARIES.

			***a.* Rangoon General Hospital.**							
96,700	92,920	...	(1*a*) Pay of Officers—Permanent		94,740	1,03,600	...		1,91,440	1,96,520
1,44,000	1,55,500	...	(2*a*) Pay of Establishment—Permanent ...		...	...	...		1,44,000	1,55,500
1,240	...	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).		...	...	...		1,240	...
41,600	41,370	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...		15,630	16,980	...		57,230	58,350
12,500	12,500	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...		34,000	34,500	...		46,500	47,000
3,50,000	3,76,000	...	(4) Contingencies		...	...	...		3,50,000	3,76,000
...	...	...	(7) Establishment charges payable to other Governments, Departments, etc.		600	39,350	...		600	39,350
6,46,040	6,78,290	...	**Total ...**		1,44,970	1,94,430	...		7,91,010	8,72,720
			***b.* Mandalay Hospital.**							
22,200	22,790	...	(1*a*) Pay of Officers—Permanent	...	...	...	...		22,200	22,790
70,360	77,990	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...		70,360	77,990
...	...	...	(2*b*) Pay of Establishment—Temporary (Non-Contract.	...	...	...	...		...	...
16,590	16,590	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...		16,590	16,590
3,000	4,190	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...		3,000	4,190
1,00,500	1,00,500	...	(4) Contingencies	...	...	...	...		1,00,500	1,00,500
2,12,650	2,22,060	...	**Total ...**	...	...	...	...		2,12,650	2,22,060
			***c.* Maymyo Hospital.**							
6,000	8,400	...	(1*a*) Pay of Officers—Permanent	...	...	...	...		6,000	8,400
31,300	32,000	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...		31,300	32,000
5,420	5,840	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...		5,420	5,840
700	1,100	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...		700	1,100
49,700	61,400	...	(4) Contingencies	...	...	...	...		49,700	61,400
93,120	1,08,740	...	**Total ...**	...	...	...	...		93,120	1,08,740

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.		Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
				Detailed Account 31B.—HOSPITALS AND DISPENSARIES—*contd.*							
				***d.* Dufferin Maternity Hospital.**							
	27,050	27,500	...	(1*a*) Pay of Officers—Permanent ...		18,700	19,200	...		45,750	46,700
	...	...	...	(1*b*) Pay of Officers—Temporary (Non-Contract)		...	...	...		...	...
	78,310	79,600	...	(2*a*) Pay of Establishment—Permanent ...		...	...	...		78,310	79,600
	...	...	...	(2*b*) Pay of Establishment - Temporary (Non-Contract).		...	...	...		...	...
	23,390	24,200	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...		3,420	3,420	...		26,810	27,620
	4,600	5,550	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating		10,900	14,500	...		15,500	20,050
	97,150	98,000	...	(4) Contingencies		...	...	...		97,150	98,000
	...	...	...	(7) Establishment charges payable to other Governments, Departments, etc.		...	6,230	...		...	6,230
	2,30,500	2,34,850	...	**Total** ...		33,020	45,350	...		2,63,520	2,78,200
				***e.* Mofussil Hospitals and Dispensaries.**							
	1,34,000	1,30,000	...	(1*a*) Pay of Officers—Permanent	...	...	...	...		1,34,000	1,30,000
	5,20,000	5,15,000	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...		5,20,000	5,15,000
	...	880	880	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...		...	880
	16,740	10,790	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...		16,740	10,790
	64,500	70,000	200	(3*b*) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...		64,500	70,000
	40,000	37,500	...	(4) Contingencies	...	...	...	...		40,000	37,500
	200	200	...	(7) Establishment charges payable to other Governments, Depts., etc.	...	...	...	...		200	200
	...	1,52,250	1,52,250	Lump provision for medical facilities in rural areas.	...	...	...	...		...	1,52,250
	7,75,440	9,16,620	1,53,330	**Total** ...	...	...	...	...		7,75,440	9,16,620
				***f.* Grants to Hospitals and Dispensaries.**							
	43,860	43,860	...	(1) Contributions to Leper Asylums—Maintenance Grants.	...	...	...	...		43,860	43,860
	1,000	1,000	...	(2) Special contributions to Leper Asylums for the curative treatment of lepers.	...	...	...	...		1,000	1,000
	42,750	45,000	...	(3) Contribution to the Bishop Bigandet Home	...	...	...	...		42,750	45,000
	9,000	9,000	...	(4) Contribution to the Sri Ramakrishna Sevasram Hospital, Rangoon.	...	...	...	...		9,000	9,000

	430	430	...	(5) Contribution to the Roman Catholic Mission Chinese Dispensary, Mandalay.	...	...	...	...		430	430
	500	500	...	(6) Contribution to the Mingun Infirmary, Mandalay.	...	...	...	...		500	500
	40,000	40,000	...	(7) Contribution to the Rangoon Corporation on account of the Contagious Diseases Hospital.	...	...	...	...		40,000	40,000
	520	520	...	(8) Leprosy clinic, Mônywa	...	...	...	...		520	520
	1,500	1,500	...	(9) Subsidies to Medical Practitioners taking up practice in towns or villages where there are no hospitals or dispensaries.	...	...	...	...		1,500	1,500
	1,39,560	1,41,810	...	**Total Recurring** ...	...	...	...			1,39,560	1,41,810
...	1,910	...	...	(10) Contribution of departmental charges on construction of new hospital at Buthidaung, Akyab District.	...	...	...	...	...	1,910	...
...	1,200	...	...	(11) Contribution of departmental charges on construction of a Maternity Ward at the Civil Hospital, Pyu.	...	...	...	..	...	1,200	...
...	21,000	...	...	(12) Contribution of departmental charges on the construction of hospital buildings at Mergui.	...	...	...	...	...	21,000	...
...	1,060	...	...	(13) Contribution for special hospital equipment.	...	...	...	...	...	1,060	...
...	3,480	...	...	(14) Contribution of departmental charges on construction of Toungoo Hospital Maternity Ward.	...	...	...	...	...	3,480	...
...	8,500	...	...	(15) Contribution of departmental charges on Insein Hospital Out-patients and Administrative Block.	...	...	...	...	...	8,500	...
...	9,690	...	...	(16) Contribution of departmental charges on new hospital buildings at Gyobingauk.	...	...	...	...	...	9,690	...
...	...	42,280	...	(17) Contribution of departmental charges on the contruction of hospital buildings at Tavoy.	...	...	...	...	...	...	42,280
	46,840	42,280	...	**Total Non-recurring** ...	...	...	...	...		46,840	42,280
	1,86,400	1,84,090	...	**Total *f*** ...	...	...	...	...		1,86,400	1,84,090

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.		Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
				Detailed Account 31B.—HOSPITALS AND DISPENSARIES—*concld.*							
				g. **Training of Women in Sick-Nursing and Midwifery.**							
	520	520	...	(1*a*) Pay of Establishment—Permanent ...	...	...	...	...		520	520
	1,48,520	1,53,650	...	(4) Contingencies	...	...	...	...		1,48,520	1,53,650
	1,49,040	1,54,170	...	Total ...	..	...	...	...		1,49,040	1,54,170
				h. **Training of Sesayas in Western Medicine.**							
	720	720		(1*a*) Pay of Officers—Permanent	...	...	...	...		720	720
	2,880	2,880		(4) Contingencies	...	...	...	...		2,880	2,880
	3,600	3,600		Total ...	...	...	...	...		3,600	3,600
				i. **Travelling Dispensaries.**							
	...	39,440	39,440	Lump provision for medical facilities in rural areas.	...	...	...	...		...	39,440
				*j*1. **Contributions under the Hospital Finance Scheme for the treatment of Government Servants.**							
	1,10,620	1,00,660*	...	(1) Municipal and Town Committees ...	...	...	..	...		1,10,620	1,00,660*
				*j*2. **Contributions under the Hospital Finance Scheme—Grants-in-aid to Local Bodies.**							
	6,350	5,630	...	(1) Municipal and Town Committee (Mawlaik Town Committee).	...	...	...	...		6,350	5,630
	1,58,070	1,50,890†	...	(2) District Councils ...	...	...	...	...		1,58,070	1,50,890†
	7,150	7,150†	...	(3) Deputy Commissioners' Local Funds	...	...	...	...		7,150	7,150†

					...	...	...	...		1,58,070 7,150	1,50,890† 7,150†
				*j*3. **Contributions under the Hospital Finance Scheme towards Building Sinking Funds—Recurring.**							
	...	53,260*	...	(1) Municipal and Town Committees ...	...	...	...	...		...	53,260*
	2,82,190	3,17,590	...	**Total** ...	...	...	...	...		2,82,190	3,17,590
				k. **Other Contributions to Local Bodies for medical purposes.**							
	92,670	93,030†	...	(2) District Councils	...		...	...		92,670	93,030†
	96,560	96,860†	...	(3) Deputy Commissioners' Local Funds	...		...	...		96,560	96,860†
	1,89,230	1,89,890	...	**Total** ...	...		...	...		1,89,230	1,89,890
				l. **Expenditure on Medical Services in connection with economic development and improvement of rural areas.**							
	3,600	2,400	1,200	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...		3,600	2,400
	300	200	100	(3*b*) Allowances, Honoraria, etc.,—Fluctuating.	...	...	...	...		300	200
	3,700	2,500	1,200	(4) Contingencies	...	...	...	...		3,700	2,500
	7,600	5,100	2,500	**Total** ...	...	...	...	...		7,600	5,100
	...	19,380	19,380	*m*. **Lump provision for medical aid in out of the way places.**	...	...	...	...	...	...	19,380
	27,75,810	30,73,820	2,14,650	**Total 31B** ...		1,77,990	2,37,780	...		29,53,800	33,11,600

Detailed Account 31C.—GRANTS FOR MEDICAL PURPOSES.

	3,000	3,000	...	(1) Contribution to Central Midwives' and Nurses' Council.	...	...	...	...		3,000	3,000
	2,500	2,000	...	(2) Contribution to the Medical Council ...	...	...	...	...		2,500	2,000
	5,500	5,000	...	**Total** ...	.	...	...	...		5,500	5,000

* For Details *see* Statement on pages 157 and 158.

† For Details *see* Statement on page 159.

A.—VOTABLE DISBURSEMENTS.					B.—CHARGED.				TOTAL (A+B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Heads of Account.	Account.	Allotments, 1937-38	Estimates, 1938-39.	New Expenditure.	Accounts	Allotments, 1937-38.	Estimates, 1938-39.
				Detailed Account 31D.—MEDICAL COLLEGES AND SCHOOLS.							
				b. **Medical School.**							
	9,720	9,720	...	(1*a*) Pay of Officers—Permanent ...	...	12,000	12,000	...		21,720	21,720
	11,950	10,840	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...		11,950	10,840
	1,180	1,000	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	200	200	...		1,380	1,200
	70	70	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...		70	70
	15,000	14,300	...	(4) Contingencies	...	...	...	...		15,000	14,300
	...	...	...	(7) Establishment charges payable to other Government Departments, etc.	...	...	1,960				1,960
...	1,520	...	...	(9) Scholarships	...	...	...			1,520	...
	39,440	35,930	...	Total ...	...	12,200	14,160	...		51,640	50,090
	2,560	2,840	...	*c.* **Examination Board**	...	1,740	1,540	...		4,300	4,380
	2,560	2,840	...	Total ...	...	1,740	1,540	...		4,300	4,380
	42,000	38,770	...	Total 31D ...	...	13,940	15,700	...		55,940	54,470

Detailed Account—31E.—MENTAL HOSPITALS.

9,000	9,000	...	(1*a*) Pay of Officers—Permanent		17,590	18,000	...		26,590	27,000
1,00,000	1,00,000	...	(2*a*) Pay of Establishment—Permanent ...		...	...	...		1,00,000	1,00,000
16,000	16,200	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...		3,100	3,240	...		19,100	19,440
500	500	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...		250	450	...		750	950
1,41,000	1,37,900	...	(4) Contingencies		...	...	...		1,41,000	1,37,900
...	...	...	(7) Establishment charges payable to other Governments, Departments, etc.		600	7,280	...		600	7,280
2,66,500	2,63,600	...	Total ...		21,540	28,970	...		2,88,040	2,92,570

Detailed Account 31F.—CHEMICAL EXAMINER.

10,690	11,290	...	(1*a*) Pay of Officers—Permanent	...	...	...	...		10,690	11,290
16,800	16,620	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...		16,800	16,620
720	720	...	(2*b*) Pay of Establishment—Temporary (Non-Contract.)	...	...	...	...		720	720
1,650	2,280	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...		1,650	2,280
1,700	1,900	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ..	...	...	...	...		1,700	1,900
11,950	13,500	...	(4) Contingencies	...	...	...	...		11,950	13,500
43,510	46,310	...	Total ...	...	...	...	...		43,510	46,310

Detailed Account 31G.—CHARGES IN ENGLAND.

8,000	...	...	*a.* **Secretary of State.**		15,000	...	...		23,000	...
			b. **High Commissioner**							
24,000	31,320	...	(1) Leave and Deputation salaries and Sterling Overseas Pay.†		1,56,440	98,480	...		1,80,440	1,29,800
74,760	61,200	...	(2) Stores		...	...	...		74,760	61,200
200	320	...	(3) Unclassified		...	...	...		200	320
1,06,960	92,840	...	Total ...		1,71,440	98,480	...	...	2,78,400	1,91,320

† Details of Sterling Overseas Pay—Charged : Allotment £6,486 ; Estimate £7,386.

DEMAND No. 30—MEDICAL.

Details of New Expenditure other than Works.

Major Head, Minor Head, Sub-heads and Primary Unit.	Description of Expenditure.	Provision in Estimates. 1938-39.		Balance to be provided in future years. Non-recurring Total.		Recurring average annual.	
		Votable.	Charged.	Votable.	Charged.	Votable.	Charged.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
31B. (e)—							
(2b) ...	1 Female Sub-Assistant Surgeon at the Civil Hospital, Henzada.	880	...	...	...	...	...
(3b) ...	Travelling Allowance for the above ...	200	...	...	...	...	...
	Lump provision for medical facilities in rural areas.	1,52,250	...	...	...	...	...
B. i.—	Lump provision for medical facilities in rural areas.	39,440	...	...	...	...	...
B. l—							
(2b) ...	1 Sub-Assistant Surgeon and 1 Compounder	1,200	...	...	...	...	...
(3b) ...	Travelling Allowance for the above ...	100	...	...	...	...	...
(4) ...	Contingencies	1,200	...	...	...	...	...
B. m. ...	Lump provision for medical aid in out of the way places.	19,380	...	...	...	...	...
	Total 31 Medical ...	2,14,650	...	...	...	...	...

DEMAND No. 30.—MEDICAL.

Details of the provision under head "31B. j." for contributions to Municipal and Town Committees.

Purpose of Contribution.	Hospital Finance Scheme.	
Name of Town.	Treatment of Government Servants.	Sinking Funds.
Lower Burma.	Rs.	Rs.
Akyab	7,163	2,946
Bassein	4,578	2,482
Danubyu	492	649
Gyobingauk	414	760
Henzada	3,127	1,367
Insein	3,755	1,694
Kawkareik	337	294
Kyaiklat	897	918
Kyaikto	214	394
Kyangin	862	339
Kyaukpyu	1,598	406
Kyônpyaw	471	323
Letpadan	857	518
Maubin	1,852	856
Moulmeingyun	251	390
Mergui	2,408	1,407
Minbya	245	111
Minhla	600	265
Moulmein	4,387	3,284
Myanaung	657	351
Myaungmya	2,545	1,431
Nattalin	...	...
Ngathainggyaung	450	287
Nyaunglebin	1,425	464
Paungdé	1,171	352
Pegu	5,430	1,946
Prome	2,662	1,728
Pyapôn	2,168	1,367
Pyu	319	370
Sandoway	1,044	459
Shwedaung	726	366
Shwegyin	264	553
Syriam	...	2,630
Tavoy	1,007	1,390
Tharrawaddy	1,798	597
Thatôn	2,036	1,003
Thôngwa	275	411
Thônzé	...	...
Toungoo	2,613	1,875
Wakéma	238	563
Yandoon	543	671
Zigôn	1,010	513
Total ...	62,889	38,730

Details of the provision under head " 31B. j." for contributions to Municipal and Town Committees.

Purpose of Contribution.	Hospital Finance Scheme	
Name of Town.	Treatment of Government Servants.	Sinking Funds.
Upper Burma.	Rs.	Rs.
Allanmyo-Ywataung	428	340
Bhamo	1,337	1,141
Chauk	...	...
Kyauksè	1,701	575
Magwe	3,370	670
Mandalay (Cantonment)	...	...
Mandalay (Municipality)	...	...
Mawlaik	4,343	938
Maymyo	...	...
Meiktila	1,712	721
Minbu	3,021	492
Mônywa	1,713	749
Myingan	2,063	1,390
Myinmu	205	223
Myitkyina	...	...
Nyaung-U	235	216
Pakôkku	2,635	1,091
Pyawbwè	103	268
Pyinmana	1,653	829
Sagaing	1,663	997
Salin	964	233
Shwebo	3,081	987
Taungdwingyi...	787	242
Thayetmyo	2,454	854
Yamèthin	1,551	573
Yenangyaung	2,042	780
Ye-U	710	215
Total ...	37,771	14,524
For rounding ...	...	+6
GRAND TOTAL ...	1,00,660	53,260

DEMAND No. 30—MEDICAL.

Details of the provision unner heads "31B. j." and "31B. k." for contributions to (A) District Councils and (B) Deputy Commissioners' Local Funds.

Purpose of Contribution.	Hospital Finance Scheme.		Other Medical Contributions.	
Name of District.	A	B	A	B
Lower Burma.				
Akyab	2,534	...	3,576	...
Amherst	8,857	...	3,481	1,089
Bassein	6,580	...	2,460	...
Henzada	3,333	...	3,182	...
Insein	2,141	...	5,064	...
Kyaukpyu	...	1,306	...	1,366
Maubin	4,515	...	3,552	...
Mergui	5,870	...	3,069	8,224
Prome	10,042	...	2,475	...
Sandoway	...	2,366	...	3,332
Tavoy	9,464	...	...	...
Tharrawaddy	18,056	...	3,493	...
Thatôn	6,782	...	3,980	...
Thayetmyo	5,719	...	3,374	2,118
Toungoo	5,524	...	465	1,206
Total ...	89,417	3,672	38,171	17,335
Upper Burma.				
Bhamo	...	2,592	...	4,165
Katha	...	...	...	33,183
Kyauksè	4,359	...	5,202	...
Lower Chindwin	4,472	...	9,223	...
Magwe	5,675	...	2,097	...
Mandalay	...	...	3,508	50
Meiktila	3,054	..	9,600	...
Minbu	3,639	...	3,946	..
Myingyan	9,409	...	3,802	...
Myitkyina	...	...	...	21,179
Pakôkku	4,027	...	5,880	5,401
Sagaing	6,277	...	5,618	...
Shwebo	9,989	...	3,692	...
Upper Chindwin	...	879	...	15,546
Yamèthin	10,569	...	2,283	...
Total ...	61,470	3,471	54,851	79,524
For rounding ...	+3	+7	+8	+1
GRAND TOTAL ...	1,50,890	7,150	93,030	96,860

DEMAND NO. 31.

PUBLIC HEALTH.

		Rs.
Voted	... ...	11,84,980
Charged	... ...	1,10,020

Grant voted by the House of Representatives ... Rs. 11,84,980

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (*For details see Detailed Accounts.*)	•	B.—CHARGED.				TOTAL (A+B).		
Accounts,	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.			Accounts	Allotments, 1937-38.	Estimates, 1938-39	New Expenditure.	Accounts,	Allotments, 1937-38.	Estimates, 1938-39.
				32.—PUBLIC HEALTH. *Controlling Officers—Various.*								
	3,35,740	3,78,300	10,710	A. Public Health Establishment ...	32A		34,200	53,780	...		3,69,940	4,32,080
	3,42,120	3,50,130	1,000	B. Grants for Public Health purposes	32B		...	...	...		3,42,120	3.50,130
	2,13,740	2,79,530	...	C. Expenses in connection with Epidemic Diseases.	32C		...	510	...		2,13,740	2,80,040
	11,230	11,710	...	D. Bacteriological Laboratory ...	32D		2,200	2,400	...		13,430	14,110
	40,470	30,570	...	E. Pasteur Institute	32E		39,850	51,170	...		80,320	81,740
	1,23,000	1,30,400	...	F. Works	32F		...	...	...		1,23,000	1,30,400

	3,840	4,120	...	G. CHARGES IN ENGLAND	32G		30,480	2,160	...		34,320	6,280
	...	...	...	H. LOSS OR GAIN BY EXCHANGE ...	...		...	...	...		...	...
		+220		For rounding	...		...	...	...		...	+220
	10,70,140	11,84,980	11,710	Total ...	...		1,06,730	1,10,020	...		11,76,870	12,95,000

Detailed Account 32A.—PUBLIC HEALTH ESTABLISHMENT. *Controlling Officer—Director of Public Health.*

				***a.* Director of Public Health.**							
	23,550	24,970	...	(1*a*) Pay of Officers—Permanent ...		25,570	25,840	...		49,120	50,810
	59,000	58,700	...	(2*a*) Pay of Establishment—Permanent ...		...	...	...		59,000	58,700
	2,380	2,690	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...		3,140	3,140	...		5,520	5,830
	2,000	2,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...		2,260	1,600	...		4,260	3,600
	4,600	6,300	...	(4) Contingencies		...		...		4,600	6,300
	600	600	...	(6) Charge for Launches		...	...	...		600	600
...	...	...	...	(7) Establishment charges payable to other Governments, Departments, etc.		600	8,290	...		600	8,290
	92,130	95,260	...	Total ...		31,570	38,870	...		1,23,700	1,34,130
				***b.* Port Health Department.**							
	12,900	13,500	...	(1*a*) Pay of Officers—Permanent ...	...	...	...	...		12,900	13,500
	2,550	2,080	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...		2,550	2,080
	1,300	1,300	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...		1,300	1,300
	180	130	...	(4) Contingencies	...	...	...	...		180	130
	16,930	17,010	...	Total ...	...	...	...			16,930	17,010

* No. of Detailed Account, if any.

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.		Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
				Detailed Account 32A.—PUBLIC HEALTH ESTABLISHMENT—*contd.*							
				c. **Vaccination.**							
...	13,440	...	...	(1*a*) Pay of Officers—Permanent	...	...	13,440	...		13,440	13,440
	5,110	3,920	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...		5,110	3,920
	1,440	200	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	1,080	...		1,440	1,280
	...	...	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...		...	...
	12,690	13,000	...	(4) Contingencies	...	...	...	...		12,690	13,000
	32,680	17,120	...	**Total** ...	...	...	14,520	..		32,680	31,640
				d. **Health Department.**							
	51,920	54,380	...	(1*a*) Pay of Officers—Permanent ...	...	...	...	...		51,920	54,380
	6,140	3,280	...	(1*b*) Pay of Officers—Temporary (Non-Contract)	...	...	...	...		6,140	3,280
	840	840	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...		840	840
	4,520	4,590	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...		4,520	4,590
	6,000	6,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...		6,000	6,000
	260	260	...	(4) Contingencies	...	...	...	...		260	260
	1,620	1,620	...	(7) Establishment charges payable to other Governments, Departments, etc.*	...	...	...	...		1,620	1,620
	71,300	70,970	...	Total ...	...	...	...	...		71,300	70,970

					...	...	...		71,300	70,970
			***e.* Public Health Training Classes.**							
...	...	...	(1*a*) Pay of Officers—Permanent ...	...	2,400	160	...		2,400	160
380	230	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...		230	230	...		610	460
1,950	640	...	(4) Contingencies	...	...	...	...		1,950	640
2,330	870	...	**Total** ...		2,630	390	...		4,960	1,260
			***f.* Hygiene Publicity Officer.**							
700	860		(2*a*) Pay of Establishment—Permanent ...		...	...	...		700	860
250	350		(3*b*) Allowances, Honoraria, etc.—Fluctuating ...		...	...	...		250	350
5,700	3,500		(4) Contingencies		...	...	...		5,700	3,500
6,650	4,710		**Total** ...		...	...	...		6,650	4,710
			***g.* Public Health Institute.**							
7,440	16,960	...	(1*a*) Pay of Officers—Permanent ...	...	...	...	...		7,440	16,960
7,800	...	...	(1*b*) Pay of Officers—Temporary (Non-Contract)	...	...	...	...		7,800	...
15,200	18,000	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...		15,200	18,000
5,460	2,340	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...		5,460	2,340
4,810	4,630	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...		4,810	4,630
3,000	2,800	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating...	...	...	...	...		3,000	2,800
11,170	13,070	...	(4) Contingencies	...	...	...	...		11,170	13,070
54,880	57,800	...	**Total** ...		...	...	...		54,880	57,800

* Contribution towards half the cost of Assistant Health Officer, Akyab Municipality.

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A + B).		
Accounts,	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.		Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
				Detailed Account 32A.—PUBLIC HEALTH ESTABLISHMENT—*concld.*							
				***h.* Public Health Experiment.**							
	...	2,230	...	(1*b*) Pay of Officers—Temporary (Non-Contract)	...	...	...	...		...	2,230
	8,540	8,710	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...		8,540	8,710
	1,070	1,580	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...		1,070	1,580
	480	380	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...		480	380
	3,670	3,570	...	(4) Contingencies	...	...	...	...		3,670	3,570
	2,350	2,350	...	(8) Works	...	...	...	...		2,350	2,350
	16,110	18,820	...	**Total** ...	...	...	...	...		16,110	18,820
				***i.* Leprosy Survey and Treatment.**							
	4,800	4,800	...	(1*b*) Pay of Officers—Temporary (Non-Contract)	...	...	...	...		4,800	4,800
	1,890	1,890	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...		1,890	1,890
	410	360	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...		410	360
	1,500	1,500		(3*b*) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...		1,500	1,500
	650	650	...	(4) Contingencies	...	...	...	...		650	650
	9,250	9,200	...	**Total** ...	...	...	...	...		9,250	9,200
				***j.* Expenditure on Public Health Services in connection with economic development and improvement of rural areas.**							
	17,930	11,960	5,920	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...		17,930	11,960
	4,050	2,700	1,350	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...		4,050	2,700
	3,600	2,520	1,260	(3*b*) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...		3,600	2,520
	7,900	4,360	2,180	(4) Contingencies	...	...	...	...		7,900	4,360
	...	65,000	...	(8) Works	...	...	...	...		...	65,000
	33,480	86,540	10,710	**Total** ...	...	...	...	...		33,480	86,540
	3,35,740	3,78,300	10,710	**Total 32A** ...		34,200	53,780	...		3,69,940	4,32,080

Detailed Account 32B.—GRANTS FOR PUBLIC HEALTH PURPOSES. *Controlling Officer—Education Secretary.*

				a. **Recurring contributions to Local Bodies for Public Health Purposes.**							
				(1) Municipal and Town Committees—							
	3,500	3,500	...	Rangoon Corporation	...	...	...	...		3,500	3,500
	780	780	...	Mawlaik Town Committee ...	...	...	...	...		780	780
	2,18,410	2,18,410†	...	(2) District Councils	...	...	...	...		2,18,410	2,18,410
	72,390	72,390†	...	(3) Deputy Commissioners' Local Funds	...	...	...	...		72,390	72,390
				(4) Miscellaneous—							
	21,010	20,730	...	Cost of Vaccine lymph	...	...	...	...		21,010	20,730
	3,16,090	3,15,810	...	**Total** ...	...	...		...		3,16,090	3,15,810
...	...	10,260	...	*b.* **Grants-in-aid for Public Health purposes.**	...	...	...	...	...	...	10,260
				c. **Other Grants.**							
	18,000	20,000	...	(1) Contribution for promotion of Infant Welfare.	...	...	...	...		18,000	20,000
	2,000	2,000	...	(2) Contributions to Local Bodies for employment of Health Officers on half pay grant system.	...	...	...	...		2,000	2,000
	1,030	1,060	...	(3) Contribution to Local Bodies of half the pay of Public Health Inspectors.	...	...	...	...		1,030	1,060
	5,000	...	...	(4) Contribution to the Indian Red Cross Society of one half of the cost of a trained Lady Welfare Worker.	...	...	...	...		5,000	...
		1,000	1,000	(5) Contribution to League of Nations Health Organizations Bureau at Singapore.							1,000
	26,030	24,060	1,000	**Total** ...	...	...	...	...		26,030	24,060
	3,42,120	3,50,130	1,000	**Total 32B** ...	...	...	...	...		3,42,120	3,50,130

† For details *see* statement on page 172.

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.		Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.

Detailed Account 32C.—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES.

Controlling Officer—Director of Public Health.

Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Heads of Account.	Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
				***a.* Malaria.**							
	460	1,880	...	(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...		460	1,880
	...	400	...	(3b) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...		...	400
	40,390	45,000	...	(4) Contingencies	...	...	...	...		40,390	45,000
	40,850	47,280	...	Total ...	...	...	...	...		40,850	47,280
				***b.* Other Epidemics—Port Health Department.**							
	10,210	9,800	...	(1a) Pay of Officers—Permanent ...	...	...	...	...		10,210	9,800
	19,270	17,800	...	(2a) Pay of Establishment—Permanent ...	...	..	200	...		19,270	18,000
	4,770	4,280	...	(3a) Allowances, Honoraria, etc.—Fixed ...	...	...	250	...		4,770	4,530
	4,500	4,600	...	(3b) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...		4,500	4,600
	7,400	7,300	...	(4) Contingencies	...	...	...	...		7,400	7,300
	19,000	19,000	...	(6) Charge for Launches	...	...	...	...		19,000	19,000
	1,620	1,590	...	(7) Establishment charges payable to other Governments, Departments, etc.	...	...	60	...		1,620	1,650
	66,770	64,370	...	Total ...	...	...	510	...		66,770	64,880

			c. **Other Epidemics—District Charges.**							
30,660	49,000	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...		30,660	49,000
...	3,710	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...		...	3,710
8,810	13,670	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...		8,810	13,670
20,000	26,900	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...		20,000	26,900
21,800	26,900	...	(4) Contingencies	...	...	...	...		21,800	26,900
81,270	1,20,180	...	**Total** ...	...	... ...	...	...		81,270	1,20,180
			d. **Other Epidemics—Additional charges during prevalence of epidemics.**							
1,100	1,100	...	(4) Contingencies	...	...	...	...		1,100	1,100
1,100	1,100	..	**Total** ...	...	...	...	...		1,100	1,100
			e. **Expenditure on Anti-malarial measures in connection with economic development and improvement of rural areas.**							
23,750	46,600	...	(4) Contingencies	...	...	...	...		23,750	46,600
23,750	46,600	...	**Total** ...	...	...	...	...		23,750	46,600
2,13,740	2,79,530	...	**Total 32C** ...	...	...	510	...		2,13,740	2,80,040

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.		Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.

Detailed Account 32D.—BACTERIOLOGICAL LABORATORY. *Controlling Officer—Inspector-General of Civil Hospitals.*

A. Accounts	A. Allotments, 1937-38	A. Estimates, 1938-39	A. New Expenditure	Heads of Account	B. Accounts	B. Allotments, 1937-38	B. Estimates, 1938-39	B. New Expenditure	Total Accounts	Total Allotments, 1937-38	Total Estimates, 1938-39
	4,190	4,310	...	(2a) Pay of Establishment—Permanent ...	...	...	...	...		4,190	4,310
	6,200	6,600	...	(3b) Allowances, Honoraria, etc.—Fluctuating		2,200	2,400	...		8,400	9,000
	840	800	...	(4) Contingencies	...	...	...	...		840	800
	11,230	11,710	...	Total ...		2,200	2,400	...		13,430	14,110

Detailed Account 32E.—PASTEUR INSTITUTE. *Controlling Officer—Inspector-General of Civil Hospitals.*

A. Accounts	A. Allotments, 1937-38	A. Estimates, 1938-39	A. New Expenditure	Heads of Account	B. Accounts	B. Allotments, 1937-38	B. Estimates, 1938-39	B. New Expenditure	Total Accounts	Total Allotments, 1937-38	Total Estimates, 1938-39
	7,800	...	...	(1a) Pay of Officers—Permanent ...		35,000	34,800	...		42,800	34,800
	5,320	5,340	...	(2a) Pay of Establishment—Permanent ...	...	...	...	...		5,320	5,340
	2,930	810	...	(3a) Allowances, Honoraria, etc.—Fixed ...		3,380	5,550	...		6,310	6,360
	...	...	...	(3b) Allowances, Honoraria, etc.—Fluctuating ...		1,470	1,000	...		1,470	1,000
	420	420	...	(4) Contingencies	...	...	...	...		420	420
	...	...		(7) Establishment charges payable to Other Government Departments. ...	...	...	9,820	...		...	9,820
				(9) Grants in aid—							
	24,000	24,000	...	(i) Burma Pasteur Institute Association ...	...	...	...	...		24,000	24,000
			...	(ii) Serological Department, Pasteur Institute	...	...	...	...			
	40,470	30,570	...	Total ...		59,850	51,170	...		80,320	81,740

...	39,850	51,170	...		80,320	81,740

Description.	Sanctioned Estimate.	Expenditure to 31st December 1937.	Estimates, 1938-39.		
			Carry on.	New.	Total.

Detailed Account 32F.—WORKS.

Controlling Officer—Education Secretary.

Works in Progress.	Rs.	Rs.	Rs.		Rs.
Mergui Sea-Wall and Reclamation Scheme	32,78,661	25,76,240	1,30,400	...	1,30,400
Total ...	32,78,661	25,76,240	1,30,400		1,30,400

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.		Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
				Detailed Account 32G.—CHARGES IN ENGLAND.							
				b. **High Commissioner.**							
	...	...	...	(1) Leave and Deputation Salaries and Sterling Overseas Pay.†		30,480	2,160	...		30,480	2,160
	3,640	3,440	...	(2) Stores		...	...	...		3,640	3,440
	200	680	...	(3) Unclassified		...	...	...		200	680
	3,840	4,120	...	Total ...		30,480	2,160	...		34,320	6,280

† Details of Sterling Overseas Pay—Charged : Allotment £ 282. Estimate £ 162.

Demand No. 31.—PUBLIC HEALTH.

Details of New Expenditure other than Works.

Major Head, Minor Head, Sub-heads, and Primary Unit.	Description of Expenditure.	Provision in Estimate. 1938-39.		Balance to be provided in future years. Non-recurring Total.		Recurring average annual.	
		Votable.	Charged.	Votable.	Charged.	Votable.	Charged.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
32A. *j.* (2*b*)	1 Health Officer, 1 Health Visitor, 1 Public Health Inspector, 1 Midwife, 1 Clerk, 1 Vaccinator and 1 Peon.	5,920	...	...	...	...	...
(3*a*)	Fixed Travelling Allowance and other Compensatory allowances for the above.	1,350	...	...	...	...	...
(3*b*)	Travelling Allowance for the above	1,260	...	...	...	...	...
(+)	Contingent expenditure	2,180	...	...	...	...	...
32B. *c.* (5)	Contribution to League of Nations' Health Organizations Bureau at Singapore.	1,000	...	...	...	...	...
	Total 32 ...	11,710	...	...	...	...	...

Demand No. 31.—PUBLIC HEALTH.

Details of the provision under head "32 B. a." for Contributions to (A) Distric Councils and (B) Deputy Commissioners' Local Funds.

Purpose of Contribution.	Public Health.	
Name of District.	A	B
Lower Burma.		
Akyab	2,367	..
Amherst	5,316	842
Bassein	4,394	...
Henzada	5,330	...
Insein	12,659	...
Kyaukpyu	...	4,282
Maubin	8,629	...
Mergui	4,295	1,253
Prome	12,458	...
Sandoway	...	2,863
Tavoy	5,900	150
Tharrawaddy	11,686	...
Thatôn	10,267	277
Thayetmyo	7,630	767
Toungoo	3,468	1,817
Total ...	94,399	12,251
Upper Burma.		
Bhamo	...	2,149
Katha	...	34,240
Kyauksè	12,323	...
Lower Chindwin	7,157	...
Magwe	14,337	...
Mandalay	10,249	914
Meiktila	13,643	...
Minbu	17,639	1,478
Myingyan	11 998	...
Myitkyina	..	7,342
Pakôkku	8,195	2,915
Sagaing	6,460	...
Shwebo	11,878	...
Upper Chindwin	...	9,141
Yamèthin	10,132	1,957
Total ...	1,24,011	60,136
For rounding ...	...	+3
Grand Total ...	2,18,410	72,390

DEMAND No. 32.

AGRICULTURE AND VETERINARY.

		Voted. Rs.	*Charged.* Rs.
33. Agriculture	...	8,49,000	2,26,000
34. Veterinary	...	5,38,700	20,300
Total	...	13,87,700	2,46,300

Grant Voted by the House of Representatives ... Rs. 13,87,700.

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (*For details* see *Detailed Accounts.*)	*	B.—CHARGED.				TOTAL (A + B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.			Accounts	Allotments. 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
33.—AGRICULTURE.												
	3,19,380	3,38,940	...	A.—Agriculture Department ...	33A		1,01,800	1,14,850	...		4,21,180	4,53,790
	1,81,660	1,89,040	...	B.—Experimental Farms ...	33B		...	...	...		1,81,660	1,89,040
	24,000	33,400	...	C.—Agricultural Experiments ...	...		...	...	...		24,000	33,400
	1,74,970	1,79,890	...	D.—Agricultural Education and Research.	33D		32,330	34,100	...		2,07,300	2,13,990
	39,000	39,000	...	E.—Botanical and Public Gardens ...	...		...	...	...		39,000	39,000
	12,000	12,500	...	F.—Public Exhibition and Fairs ...	33F		...	...	...		12,000	12,500
	19,730	28,000	...	G.—Scheme for the Improvement of Agricultural Marketing.	33G		18,360	9,570	...		38,090	37,570
	26,200	20,130	3,520	H.—Special Rural Uplift Schemes	33H		...	...	...		26,200	20,130
	4,170	4,220	...	I.—Works	33I		...	...	...		4,170	4,220
	2,920	4,080	...	K.—Charges in England	33K		62,480	67,520	...		65,400	71,600
	...	...	...	L.—Loss or Gain by Exchange ...	...		...	..	...		...	...
	...	*– 200*	...	For rounding			...	*– 40*	...		...	*– 240*
	8,04,030	8,49,000	3,520	**GRAND TOTAL** ...			2,14,970	2,26,000	...		10,19,000	10,75,000

* No. of Detailed Account, if any.

A.—VOTABLE DISBURSEMENTS.				Heads of Accounts.	B.—CHARGED.				TOTAL (A + B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.		Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
Detailed Account 33A.—AGRICULTURE DEPARTMENT.				*Controlling Officers—Director of Agriculture and for sub-head i. Forest Secretary.*							
				a. **Superintendence.**							
	...	...	...	(1*a*) Pay of Officers—Permanent		24,400	25,460	...		24,400	25,460
	24,000	23,600	...	(2*a*) Pay of Establishment—Permanent ...		...	...	...		24,000	23,600
	...	3,100	...	(2b) Pay of Establishment—Temporary (N.C.) ...		...	...	...		...	3,100
	...	...	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...		3,330	3,420	...		3,330	3,420
	1,780	1,780	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...		6,700	3,200	...		8,480	4,980
	2,300	2,320	...	(4) Contingencies		...	...	...		2,300	2,320
	900	900	...	(6) Charge for Launches		...	...	...		900	900
	28,980	31,700	...	Total ...		34,430	32,080	...		63,410	63,780

			***b.* Expert Staff.**							
65,080	72,580	...	(1*a*) Pay of Officers—Permanent ...		52,180	59,090	...		1,17,260	1,31,670
1,45,500	1,52,220	...	(2*a*) Pay of Establishment—Permanent ...		...	...	...		1,45,500	1,52,220
...	2,500	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).		...	...	...		...	2,500
2,600	2,240	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...		6,690	7,880	...		9,290	10,120
55,000	55,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...		8,500	15,800	...		63,500	70,800
10,420	10,900	...	(4) Contingencies		...	...	...		10,420	10,900
11,800	11,800	...	(6) Charge for Launches		...	...	...		11,800	11,800
...	...	...	(8) *Deduct*—Establishment charges recoverable from other Govts., Depts., etc.		...	...	...		...	...
2,90,400	3,07,240	...	**Total** ...		67,370	82,770	...		3,57,770	3,90,010
3,19,380	3,38,940	...	**Total 33A** ...		1,01,800	1,14,850	...		4,21,180	4,53,790

Detailed Account 33B.—EXPERIMENTAL FARMS.

94,000	1,01,700	...	(2*a*) Pay of Establishment—Permanent ...	..	...	...	...		94,000	1,01,700
1,240	300	...	(2*b*) Pay of Establishment—Temporary (Non-Contract). ...	...	...	...	...		1,240	300
170	290	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...		170	290
6,000	6,500	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	..		6,000	6,500
80,250	80,250	...	(4) Contingencies	...	...	...	...		80,250	80,250
1,81,660	1,89,040	...	**Total** ...	...	...	...	...		1,81,660	1,89,040

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.		Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
				Detailed Account 33D.—AGRICULTURAL EDUCATION AND RESEARCH.							
				***a.* Agricultural College, Mandalay.**							
	43,890	36,910	...	(1*a*) Pay of Officers—Permanent		13,170	13,770	...		57,060	50,680
	...	9.000	...	(1*b*) Pay of Officers—Temporary (Non-Contract)		...	...	...		...	9,000
	50,700	52,130	...	(2*a*) Pay of Establishment—Permanent ...		...	...	...		50,700	52,130
	200	240	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...		1,800	1,800	...		2,000	2,040
	3,800	4,550	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...		1,300	1,800	..		5,100	6,350
	27,800	28,300	...	(4) Contingencies		...	...	..		27,800	28,300
	3,900	...	...	(9) Scholarships		...	...	..		3,900	...
	1,30,290	1,31,130	...	Total ...		16,270	17,370	...		1,46,560	1,48,500
				***b.* Other Agricultural Training.**							
	4,890	6,300	...	(1) Farm Schools	...	...	...	...		4,890	6,300
	10,000	10,000	...	(2) Grants-in-aid *	...	...	...	...		10,000	10,000
	14,890	16,300	...	Total ...	...	...	...	...		14,890	16,300
				***c.* Sericulture.**	...						
					...						
	7,900	8,400	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...		7,900	8,400
	500	500	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...		500	500
	6,300	6,300	..	(4) Contingencies	...	...	...	...		6,300	6,300
	14,700	15,200	...	Total ...	...	...	...	...		14,700	15,200

				d. **Rice Research Officer.**							*
	2,250	2,640	...	(1*a*) Pay of Officers—Permanent		9,180	12,780	...		11,430	15,420
	750	...	...	(1*b*) Pay of Officers—Temporary (Non-Contract)		3,000	...	...		3,750	...
	3,390	4,610	...	(2*a*) Pay of Establishment—Permanent ...		...	...	...		3,390	4,610
	1,130	...	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).		...	...	...		1,130	...
	200	...	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...		3,880	3,950	...		4,080	3,950
	770	900	...	(3*b*) Allowances, Honoraria, etc.,—Fluctuating		...	...	...		770	900
	6,600	6,750	...	(4) Contingencies		...	...	...		6,600	6,750
	15,090	14,900	...	Total ...		16,060	16,730	...		31,150	31,630
				e. **Expenditure in connection with Tobacco Research Scheme.**							
...	...	1,320	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...		...	1,320
...	...	200	...	(3*b*) Allowances, Honoraria, etc.,—Fluctuating	...	...	...	...		...	200
...	...	820	...	(4) Contingencies	...	...	...	—		...	820
...	...	20	...	(9) Works	...	...	...	...		...	20
...	...	2,360	...	Total ...	...	...	...	...		...	2,360
	1,74,970	1,79,890	...	Total, 33D ...		32,330	34,100	...		2,07,300	2,13,990

* Contribution to the A.B.M. Agricultural School at Pyinmana.

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A + B).		
Accounts,	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.		Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts,	Allotments, 1937-38.	Estimates, 1938-39.

Detailed Account 33F.—PUBLIC EXHIBITION AND FAIRS.

	9,200	8,000	...	(1) Departmental Exhibitions and Demonstrations	...	...	...	...		9,200	8,000
	2,800	4,500	...	(2) Grant-in-aid						2,800	4,500
	12,000	12,500	...	Total ...	...	...	...	...		12,000	12,500

Detailed Account 33G.—SCHEME FOR THE IMPROVEMENT OF AGRICULTURAL MARKETING.

				a. **Marketing Officer.**							
	...	4,380	...	(1*b*) Pay of Officers—Temporary (Non-Contract)		12,710	6,920	...		12,710	11,300
	11,780	14,110	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).		...	...	...		11,780	14,110
	1,230	2,760	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...		2,950	1,450	...		4,180	4,210
	5,000	5,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...		2,700	1,200	...		7,700	6,200
	1,720	1,750	...	(4) Contingencies		...	...	...		1,720	1,750
	19,730	28,000	...	Total ...		18,360	9,570	...		38,090	37,570

			a. Expenditure on Farm Schools in connection with economic development and improvement of rural areas.							
7,170	4,630	2,270	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...		7,170	4,630
1,500	1,000	500	(3*b*) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...		1,500	1,000
4,000	1,500	750	(4) Contingencies	...	...	...	...		4,000	1,500
2,700	900	...	(9) Stipends	...	...	...	...		2,700	900
15,370	8,030	3,520	**Total, *a*** ...	...	...	...	...		15,370	8,030
			b. Expenditure in connection with schemes met out of the allotment from the Sugar Excise Fund.							
150	150	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...		150	150
10,680	11,950	...	(4) Contingencies	...	...	...	...		10,680	11,950
10,830	12,100	...	**Total, *b*** ...	...	...	...	...		10,830	12,100
26,200	20,130	3,520	**Total, 33H** ...	...	...	...	...		26,200	20,130

Accounts,	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Heads of Account. (*For details see Detailed Accounts.*)	*	Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts,	Allotments, 1937-38.	Estimates, 1938-39.
A.—VOTABLE DISBURSEMENTS.						B.—CHARGED.				TOTAL (A + B).		
Detailed Account 331 —WORKS.												
	3,500	3,500		(i) Experimental Farms ...	...	...	...	...	...		3,500	3,500
	270	360		(ii) Agricultural College, Mandalay	...	...	...	...	...		270	360
	400	360		(iii) Sericulture	...	...	...	...	...		400	360
	4,170	4,220		Total	...	...	...	...	...		4,170	4,220
Detailed Account 33K.—CHARGES IN ENGLAND.												
				b. **High Commissioner.**								
	...	...	...	(1) Leave and Deputation Salaries and Sterling Overseas Pay †			62,480	67,520	...		62,480	67,520
	2,920	3,880	...	(2) Stores	...	...	...	...	...		2,920	3,880
	...	200	...	(3) Unclassified	...	...	...	...	...		...	200
	2,920	4,080	...	Total	...		62,480	67,520	...		65,400	71,600

† Details of Sterling Overseas Pay—Voted :—Allotment *Nil* ; Estimate *Nil*.
Charged—Allotment £2,811 ; Estimate £2,329.

† Details of Sterling Overseas Pay—Voted :—Allotment *Nil* ; Estimate *Nil*.
Charged—Allotment £2,811 ; Estimate £2,329.

34.—VETERINARY.

Controlling Officers—Director of Agriculture for head E and the Director of Veterinary Services for the rest.

62,550	75,060	...	A.—SUPERINTENDENCE	34A	..	18,160	8,820	...			80,710	83,880
3,04,360	3,16,610	...	B.—SUBORDINATE ESTABLISHMENT ...	34B	...	...	...	...			3,04,360	3,16,610
86,110	94,910	...	C.—VETERINARY INSTRUCTION AND RESEARCH.	34C	...	...	...	...			86,110	94,910
30,300	31,750	...	D.—HOSPITALS AND DISPENSARIES ...	34D	...	...	...	...			30,300	31,750
3,090	3,680	...	E.—BREEDING OPERATIONS	34E	...	...	...	...			3,090	3,680
5,370	4,520	2,170	G.—OTHER CHARGES	34G	...	...	...	...			5,370	4,520
28,280	11,920	...	H.—CHARGES IN ENGLAND	34H	...	4,800	11,400	...			33,080	23,320
...	+250	...	For rounding	...	...	...	+80	...			...	+330
5,20,060	5,38,700	2,170	Total ...	...		22,960	20,300	...			5,43,020	5,59,000

Detailed Account 34A.—SUPERINTENDENCE.

			a. **Superintendence.**									
18,000	27,000	...	(1*a*) Pay of Officers—Permanent ...	...	...	5,000	...	...			23,000	27,000
14,640	14,300	...	(2*a*) Pay of Establishment—Permanent	...	...	...	...	...			14,640	14,300
240	...	...	(2*b*) Pay of Estabt.—Tempy. (Non-Contract)	...	...	...	...	...			240	...
960	1,440	...	(3*a*) Allowances, Honoraria, etc.—Fixed	...	...	1,080	...	...			2,040	1,440
2,500	3,600	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating	...	...	800	...	...			3,300	3,600
1,850	1,750	...	(4) Contingencies ...	...	...	...	...	...			1,850	1,750
1,600	1,600	...	(6) Charge for Launches ...	...	...	...	...	...			1,600	1,600
39,790	49,690	...	Total, *a*	...	...	6,880	...	...			46,670	49,690

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A + B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.		Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
				Detailed Account 34A.—SUPERINTENDENCE—concld.							
				***b.* Circle Officers.**							
	14,280	16,460	...	(1*a*) Pay of Officers—Permanent ...		8,800	6,920	...		23,080	23,380
	2,030	2,110	...	(2*a*) Pay of Establishment—Permanent ...		...	...	...		2,030	2,110
	...	...	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...		1,080	900	...		1,080	900
	3,500	3,800	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...		1,400	1,000	...		4,900	4,800
	1,750	1,800	...	(4) Contingencies		...		...		1,750	1,800
	1,200	1,200	...	(6) Charge for Launches		...		...		1,200	1,200
	22,760	25,370	...	Total, *b* ...		11,280	8,820	...		34,040	34,190
	62,550	75,060	...	Total, 34A ...		18,160	8,820	...		80,710	83,880

			Total, 34A ...	18,160	8,820	...			80,710	83,880

Detailed Account 34B.—SUBORDINATE ESTABLISHMENT.

36,090	36,270	...	(1*a*) Pay of Officers—Permanent ...	...	...	...	...		36,090	36,270
1,89,120	1,97,000	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...		1,89,120	1,97,000
2,520	2,520	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...		2,520	2,520
3,630	2,620	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...		3,630	2,620
66,500	71,500	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...		66,500	71,500
6,500	6,700	...	(4) Contingencies	...	...	...	...		6,500	6,700
3,04,360	3,16,610	...	Total ...	...	...	...	...		3,04,360	3,16,610

Detailed Account 34C.—VETERINARY INSTRUCTION AND RESEARCH.

			***a.* Veterinary Instruction.**							
5,870	4,260	...	(1*a*) Pay of Officers—Permanent ...	...	...	...	...		5,870	4,260
4,300	4,450	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...		4,300	4,450
120	120	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...		120	120
1,000	1,400	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...		1,000	1,400
8,000	7,400	...	(4) Contingencies	...	...	...	...		8,000	7,400
3,780	3,190	...	(9) Scholarships	...	...	...	...		3,780	3,190
23,070	20,820	...	Total, *a* ...	...	...	...	...		23,070	20,820

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A + B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.		Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
				Detailed Account 34C.—VETERINARY INSTRUCTION AND RESEARCH—*concld.*							
				b. **Veterinary Research.**							
	30,200	39,450	...	(1*a*) Pay of Officers—Permanent	...	...	...	...		30,200	39,450
	...	1,140	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...		...	1,140
	1,140	...	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...		1,140	...
	4,200	3,500	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...		4,200	3,500
	27,500	30,000	...	(4) Contingencies	...	...	...	...		27,500	30,000
	63,040	74,090	...	**Total, *b*** ...	...	...	...	...		63,040	74,090
	86,110	94,910	...	**Total, 34C** ...	...	...	...	...		86,110	94,910
				Detailed Account 34D.—HOSPITALS AND DISPENSARIES.							
				d. **Expenses in connection with Epizootic Diseases.**							
	30,300	31,750	...	(4) Contingencies	...	...	...	...		30,300	31,750
	30,300	31,750	...	**Total** ...	...	...	...	...		30,300	31,750
				Detailed Accounts 34.E—BREEDING OPERATIONS.							
	...	590	...	(2*a*) Pay of establishment—Permanent ...	...	...	...	...		...	590
	3,090	3,090	...	(4) Contingencies	...	...	...	...		3,090	3,090
	3,090	3,680	...	**Total** ...	...	...	...	...		3,090	3,680

			Total ...	...	...	...	...		3,090	3,680

Detailed Account 34G.—*OTHER CHARGES.*

			***a*. Expenditure on Veterinary Services in connection with economic development and improvement of rural areas.**							
4,110	3,220	1,370	(2*b*) Pay of Establishment—Temporary—(Non-Contract).	...	...	...	...		4,110	3,220
360	240	120	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...		360	240
900	1,060	680	(4) Contingencies	...	...	...	...		900	1,060
5,370	4,520	2,170	Total ...	...	...	...	...		5,370	4,520

Detailed Account 34H.—CHARGES IN ENGLAND.

			***b*. High Commissioner.**							
23,040	10,400	...	(1) Leave and Deputation Salaries and Sterling Overseas Pay.†	...	4,800	11,400	...		27,840	21,800
5,240	1,520	...	(2) Stores	...	...	...	...		5,240	1,520
28,280	11,920	...		...	4,800	11,400	...		33,080	23,320

† Details of Sterling Overseas Pay—Voted ... Allotment £360 ; Estimate £780.
Charged ... Allotment £360 ; Estimate £180.

DEMAND No. 32.—AGRICULTURE AND VETERINARY. 33.—AGRICULTURE.

Details of New Expenditure other than Works.

Major Head, Minor Head, Sub-heads and Primary Unit.	Description of Expenditure.	Provision in Estimates. 1938-39.		Balance to be provided in future years. Non-recurring Total.		Recurring average annual.	
		Votable.	Charged.	Votable.	Charged.	Votable.	Charged.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
33. H. *a*—							
(2*b*) ...	1 Senior Agricultural Assistant, 2 Fieldmen and 1 peon	2,270					
(3*b*) ...	Travelling Allowance for the above	500					
(4) ...	Contingencies	750					
	Total 33, Agriculture	3,520	...	...	...	...	...

DEMAND No. 32.—AGRICULTURE AND VETERINARY. 34.—VETERINARY.

Details of New Expenditure other than Works.

Major Head, Minor Head, Sub-heads and Primary Unit. (1)	Description of Expenditure. (2)	Provision in Estimates. 1938-39. Votable. (3)	Provision in Estimates. 1938-39. Charged. (4)	Balance to be provided in future years. Non-recurring Total. Votable. (5)	Non-recurring Total. Charged. (6)	Recurring average annual. Votable. (7)	Recurring average annual. Charged. (8)
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
34. G. *a*—							
(2*b*) ...	1 Veterinary Assistant and 1 peon	1,370					
(3*b*) ...	Travelling Allowance for the above	120					
(4) ...	Contingencies	680					
	Total, 34 Veterinary ...	2,170	...	...	...	...	...

DEMAND No. 33.

CO-OPERATIVE CREDIT.

Voted ... Rs. 4,84,160.
Charged ... Rs. 78,840.

Grant voted by the House of Representatives : Rs. 4,84,160.

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (*For details see Detailed Accounts.*)	*	B.—CHARGED.				TOTAL (A + B).		
Accounts,	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.			Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts,	Allotments, 1937-38.	Estimates, 1938-39.
				35.—CO-OPERATIVE CREDIT. *Controlling Officer— Registrar, Co-operative Societies.*								
	3,02,690	4,65,510	17,000	A.—SUPERINTENDENCE	35A	...	54,760	56,460	...		3,57,450	5,21,970
	13,560	18,700	18,700	C.—OTHER CHARGES	35C	...	20,980	22,380	...		34,540	41,080
...	...	−50	...	For rounding	...	...	...	...	...		...	−50
	3,16,250	4,84,160	35,700	Total ...	...	...	75,740	78,840	...		3,91,990	5,63,000

35.—CO-OPERATIVE CREDIT.

Heads of Account.	A.—VOTABLE DISBURSEMENTS. Accounts.	A. Allotments, 1937-38.	A. Estimates 1938-39.	A. New Expenditure.	B.—CHARGED. Accounts	B. Allotments, 1937-38.	B. Estimates, 1938-39.	B. New Expenditure.	TOTAL (A+B). Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
Detailed Account 35A.—SUPERINTENDENCE. *Controlling Officers—Registrar, Co-operative Societies.*											
(1a) Pay of Officers—Permanent ...		52,740	64,320	...	...	43,760	45,260	...		96,500	1,09,580
(1b) Pay of Officers—Temporary (Non-Contract)		...	3,700	...	...	...	...	...		...	3,700
(2a) Pay of Establishment—Permanent ...		1,14,000	1,11,500	...	...	...	...	...		1,14,000	1,11,500
(2b) Pay of Establishment—Temporary—(Non-Contract). ...		55,500	1,52,470	17,000	...	...	...	...		55,500	1,52,470
(3a) Allowances, Honoraria, etc.—Fixed ...		5,560	5,620	...	...	6,200	6,400	...		11,760	12,020
(3b) Allowances, Honoraria, etc.—Fluctuating ...		57,600	1,00,000	...	...	4,800	4,800	...		62,400	1,04,800
(4) Contingencies		15,300	24,900	...	...	...	...	...		15,300	24,900
(6) Charge for Launches		2,000	3,000	...	...	...	...	...		2,000	3,000
Reduction by the House of Representatives.		*10*	...	...	...	...	...	...		*10*	...
Total ...		3,02,690	4,65,510	17,000	...	54,760	56,460	...		3,57,450	5,21,970
Detailed Account 35C.—OTHER CHARGES.											
a. **Land Mortgage Credit.**											
(1a) Pay of Officers—Permanent		...	...	...	...	16,200	17,400	...		16,200	17,400
(3a) Allowances, Honoraria, etc.—Fixed ...		...	...	...	...	2,780	2,980	...		2,780	2,980
(3b) Allowances. Honoraria, etc.—Fluctuating		...	...	...	...	2,000	2,000	...		2,000	2,000
Total ...		...	...	...	...	20,980	22,380	...		20,980	22,380
b. **Expenditure in connection with economic development and improvement of rural areas—Co-operative Training and Education.**											
(1b) Pay of Officers—Temporary (Non-Contract)		1,250	...	...	...	...	...	...		1,250	...
(2b) Pay of Establishment—Temporary (Non-Contract).		4,480	8,100	8,100	...	...	...	...		4,480	8,100
(3a) Allowances, Honoraria, etc.—Fixed ...		1,130	...	...	...	...	...	...		1,130	...
(3b) Allowances, Honoraria, etc.—Fluctuating ...		6,700	10,000	10,000	...	...	...	...		6,700	10,000
(4) Contingencies		...	600	600	...	...	...	...		...	600
Total ...		13,560	18,700	18,700	...	...	...	...		13,560	18,700
Total, 35C ...		13,560	18,700	18,700	...	20,980	22,380	...		34,540	41,080

DEMAND No. 33.—CO-OPERATIVE CREDIT.

Details of New Expenditure other than Works.

Major Head, Minor Head, Sub-heads and Primary Unit.	Description of Expenditure.	Provision in Estimates. 1938-39. Votable.	Charged.	Balance to be provided in future years. Non-recurring Total. Votable.	Charged.	Recurring average annual. Votable.	Charged.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
35. A.—							
(2b)	3 Myoôks and 18 Supervisors	17,000	...	...	...	...	...
35. C. (b)—							
(2b)	9 Training Supervisors	8,100	...	...	...	...	...
(3b)	Travelling Allowance for the above	10,000	...	...	...	...	...
(4)	Contingencies	600	...	...	...	...	...
	Total 35, Co-operative Credit ...	35,700	...	...	...	...	...

Total 35, Co-operative Credit ...	35,700	...	...	...	...	...

DEMAND No. 34.

INDUSTRIES.

			Rs.
Voted	...	...	2,17,890
Charged	...	...	110

Grant voted by the House of Representatives ... Rs. 2,17,890

A.—VOTABLE DISBURSEMENTS. Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Heads of Account. (*For details see Detailed Accounts.*)	*	B.—CHARGED. Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	TOTAL (A+B). Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
				36.—INDUSTRIES.								
				A.—INDUSTRIES—								
	1,31,440	1,77,480	50,000	*INDUSTRIAL EDUCATION*	36A		100	110	...		1,31,540	1,77,590
	26,220	24,930	...	*INDUSTRIAL DEVELOPMENT* ...	36A		...	...	...		26,220	24,930
	13,630	15,650	...	*MISCELLANEOUS*	36A		...	...	...		13,630	15,650
	40,490	...	...	B.—CINCHONA PLANTATIONS ...	...		4,640	...	...		45,130	...
	2,480	...	..	C.—CHARGES IN ENGLAND... ...	36C		...		...		2,480	...
	...	...	...	D.—LOSS OR GAIN BY EXCHANGE ...	...		...		...		...	...
	...	*-170*	...	For rounding	...		...	...	...		...	*-170*
	2,14,260	2,17,890	50,000	**Total** ...	...		4,740	110	...		2,19,000	2,18,000

* No. of Detailed Account, if any.

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A + B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.		Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.

Detailed Account 36A.—INDUSTRIES (*INDUSTRIAL EDUCATION*). *Controlling Officers—F.C. and Supdt. of Cottage Industries.*

				a. **Government Technical Institute.**							
	41,240	42,230	...	(1*a*) Pay of Officers—Permanent ...	...	...	...	...		41,240	42,230
	...	...	...	(1*b*) Pay of Officers—Temporary (Non-Contract).	...	...	...	...		...	...
	12,900	10,790	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...		12,900	10,790
	11,070	9,180	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...		11,070	9,180
	180	180	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...		180	180
	5,800	5,900	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating.		100	110	...		5,900	6,010
	22,700	22,700	...	(4) Contingencies	...	...	...	...		22,700	22,700
	5,550	6,260	...	(9) Scholarships	...	...	...	...		5,550	6,260
	99,440	97,240	...	Total ...		100	110	...		99,540	97,350
				b. **Saunders Weaving Institute.**							
	12,000	6,600	...	(1*a*) Pay of Officers—Permanent ...	...	...	...	...		12,000	6,600
	4,600	5,150	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...		4,600	5,150
	1,560	1,800	...	(2*b*) Pay of Establishment—Temporary (Non-Contract). ...	...	...	...	...		1,560	1,800
	...	...	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...		...	...
	800	800	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating. ...	...	...	...	...		800	800

Detailed Account 36A.—INDUSTRIES (*INDUSTRIAL EDUCATION*)—concld.

				b. Saunders Weaving Institute—*concld.*							
	2,150	2,450	...	(4) Contingencies	...	...		...		2,150	2,450
	3,600	6,000	...	(9) Scholarships	...	...		...		3,600	6,000
	24,710	22,800	...	**Total** ...	...	...		...		24,710	22,800
				d. **Lacquer Industry.**							
	3,680	3,630	...	(2*a*) Pay of Establishment—Permanent ...	...	...		...		3,680	3,630
	...	180	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...		...		...	180
	130	150	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	...	...		...		130	150
	900	900	...	(4) Contingencies	...	...		...		900	900
	1,380	1,380	...	(9) Scholarships	...	...		...		1,380	1,380
	6,090	6,240	...	**Total** ...	...	...		...		6,090	6,240
	1,200	1,200	...	*e.* **Carpentry and Blacksmith's Class. (Grant-in aid).**	...	...	...	...		1,200	1,200
	...	50,000	50,000	Lump provision for a Polytechnic	...	...	...	...		...	50,000
	1,31,440	1,77,480	50,000	**Total** ...		100	110	...		1,31,540	1,77,590

DEMAND No. 34.—INDUSTRIES. 36.—INDUSTRIES.

Detailed Account 36A.—INDUSTRIES (*INDUSTRIAL DEVELOPMENT*).

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B.)		
Accounts.	Allotments, 1937-38.	Estimates 1938-39.	New Expenditure.		Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
				f. **Expenditure in connection with the scheme for the development of Handloom Industry.**							
	11,160	11,160	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...		11,160	11,160
	300	300	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...		300	300
	170	200	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating...	...	...	...	...		170	200
	9,100	7,900	...	(4) Contingencies	...	...	...	...		9,100	7,900
	20,730	19,560	...	**Total** ...	...	...	...	...		20,730	19,560
				g. **Expenditure in connection with schemes for the development of Sericultural Industry.**							
	2,640	2,640	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...		2,640	2,640
	540	500	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...		540	500
	2,110	2,100	...	(4) Contingencies	...	...	...	...		2,110	2,100
	200	130	...	(9) Works	...	...	...	...		200	130
	5,490	5,370	...	**Total** ...	...	...	...	...		5,490	5,370
	26,220	24,930	...	**Total** ...	...	...	...	...		26,220	24,930

	...	...	...	...	...	...				26,220	24,950

Detailed Account 36A.—INDUSTRIES (*MISCELLANEOUS*).

Controlling Officer—Superintendent of Cottage Industries.

				h. **Superintendent, Cottage Industries.**							
	6,000	6,000	...	(1*b*) Pay of officers—Temporary (Non-Contract)	...	...	...	...		6,000	6,000
	...	3,950	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...		...	3,950
	4,040	600	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...		4,040	600
	2,000	2,500	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...		2,000	2,500
	590	600	...	(4) Contingencies	...	...	...	...		590	600
	1,000	2,000	...	(9) Grant-in-aid to the Burma Arts, Crafts and Industrial Exhibition Committee.	...	...	...	...		1,000	2,000
	13,630	15,650	...	Total ...	...	...	...	...		13,630	15,650

Detailed Account 36C.—CHARGES IN ENGLAND.

				b. **High Commissioner.**							
	2,480		...	(1) Leave and Deputation Salaries and Sterling Overseas Pay.*			...	...		2,480	
	2,480	...	...	Total ...		...	...	...		2,480	...

* Details of Sterling Overseas Pay. Voted—Allotment Nil ; Estimate Nil. Charged :—Allotment Nil ; Estimate Nil.

Demand No. 34.—INDUSTRIES.

Details of New Expenditure other than Works.

Major Head, Minor Head, Sub-heads and Primary Unit.	Description of Expenditure.	Provision in Estimates. 1938-39.		Balance to be provided in future years. Non-recurring Total.		Recurring average annual.	
		Votable.	Charged.	Votable.	Charged.	Votable.	Charged.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
36. A. ...	Lump provision for a Polytechnic	50,000					

Demand No. 35.

AVIATION.

		Voted. Rs.	*Charged.* Rs.
37.—Aviation	...	4,89,000	*Nil*
37(A).—Capital outlay on Civil Aviation	...	1,02,000	*Nil*
Total	...	5,91,000	*Nil*

Grant voted by the House of Representatives 5,91,000

37.—AVIATION.

Controlling Officer—Assistant Director of Civil Aviation.

...	2,95,480	3,07,070	...	A. DIRECTION	37A	...	13,200	...	...	...	3,08,680	3,07,070
...	1,47,000	95,600	...	B. GRANTS FOR AVIATION PURPOSES ...	37B	...	...	...	...	...	1,47,000	95,600
...	28,000	80,850	...	C. WORKS	...	...	...	...	...	...	28,000	80,850
...	4,520	5,000	...	D. CHARGES IN ENGLAND	37D	...	4,800	...	...	...	9,320	5,000
...	...	+480	...	For rounding	...	...	...	...	...	...	...	+480
...	4,75,000	4,89,000	..	Total ...	...	...	18,000	...	...	...	4,93,000	4,89,000

Detailed Account 37A.—DIRECTION.

...	23,680	27,760	...	(1*a*) Pay of Officers—Permanent ...	...	...	13,200	...	...	...	36,880	27,760
...	23,990	27,220	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...	...	...	23,990	27,220
...	9,000	14,800	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	...	...	9,000	14,800
...	2,000	6,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...	...	...	2,000	6,000
...	10,810	26,660	...	(4) Contingencies	...	...	...	...	...	...	10,810	26,660
...	...	4,630	...	(7) Establishment charges payable to other Governments, Departments, etc.	...	...	...	...	...	...	...	4,630
...	2,26,000	2,00,000	...	(8) Payments to the Posts and Telegraphs Department for Wireless Aeronautical facilities, etc.	...	...	...	...	...	...	2,26,000	2,00,000
...	2,95,480	3,07,070	...	Total ...	...	...	13,200	...	...	...	3,08,680	3,07,070

A.—VOTABLE DISBURSEMENTS.				Heads of Account.		B.—CHARGED.				TOTAL (A + B).		
Accounts,	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.			Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts,	Allotments, 1937-38.	Estimates, 1938-39.
				Detailed Account 37B.—GRANTS FOR AVIATION PURPOSES.								
...	1,10,000	86,000	...	(1) Grants-in-aid to Imperial Airways Ltd.	...	...	...	...	...	...	1,10,000	86,000
...	22,000	9,600	...	(2) Grants-in-aid for landing, housing and wireless message charges connected with Air Services.	...	...	...	...	...	...	22,000	9,600
...	15,000	...	...	(3) Special grants from the additional tax on petrol consumed for aviation purposes.	...	...	...	...	...	...	15,000	...
...	1,47,000	95,600	...	Total ...	...	...	...	...	...	...	1,47,000	95,600
				Detailed Account 37D.—CHARGES IN ENGLAND.								
				b. HIGH COMMISSIONER.								
...	4,000	4,080	...	(1) Leave and Deputation Salaries and S.O.P.†	...	...	4,800	...	...	...	8,800	4,080
...	520	600	...	(2) Stores	...	...	...	...	...	...	520	600
...	...	320	...	(3) Unclassified	...	...	...	...	...	...	...	320
...	4,520	5,000	...	Total ...	...	...	4,800	...	...	...	9,320	5,000

† Represents Sterling Overseas Pay.

Controlling Officer—Assistant Director of Civil Aviation.

...	1,47,000	1,01,700	...	A. AVIATION WORKS	...	...	...	...	...	...	...	1,47,000	1,01,700
...	...	+300	...	For rounding	...	...	...	...	...	...	...	...	+300
...	1,47,000	1,02,000	...	Total ...	...	...	...	...	...	...	...	1,47,000	1,02,000

Heads of Account.	Description of Works.	Reference to Proceedings of Standing Committee.	Sanctioned Estimates.	Expenditure to 31st Dec. 1937.	Estimates, 1938-39.		
					Carry on.	New.	Total.
	Works in Progress.						
37 (A)— *a.* Major Works.	1. Constructing Hangars at Rangoon	...	1,66,604*	83,312	1,01,700	...	1,01,700
	Total 37 (A)—Aviation ...		...	...	1,01,700	...	1,01,700

* Excluding departmental charges.

DEMAND No. 36.
MISCELLANEOUS DEPARTMENTS.

		Rs.
Voted	...	2,90,460
Charged	...	26,540

Grant voted by the House of Representatives ... 2,90,460.

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For *details* see *Detailed Accounts.*)		B.—CHARGED.				TOTAL (A+B).		
Accounts.	Allot-ments, 1937-38.	Esti-mates, 1938-39.	New Expendi-ture.			Accounts	Allot-ments, 1937-38.	Esti-mates, 1938-39.	New Expendi-ture.	Accounts.	Allot-ments, 1937-38.	Esti-mates, 1938-39.
				38.—MISCELLANEOUS DEPARTMENTS.							*Controlling Officers—Various.*	
	2,400	2,750	...	A. EMIGRATION	38A		1,300	...	...		3,700	2,750
	46,760	46,100	...	B. INSPECTOR OF FACTORIES ...	38B		18,090	18,570	...		64,850	64,670
	41,330	38,500	...	C. LABOUR	38C		...	...	...		41,330	38,500
	...	...	...	D. EXPLOSIVES—(PAY OF OFFICERS—PERMANENT)	...		2,750	3,000	...		2,750	3,000
	1,28,980	1,20,900	...	E. INSPECTOR OF STEAM BOILERS ...	38E		...	...	...		1,28,980	1,20,900
	22,940	22,620	...	H. VITAL STATISTICS	38H		...	...	...		22,940	22,620
	...	45,200	...	J. BROADCASTING.—(ESTABLISHMENT CHARGES PAYABLE TO OTHER GOVERNMENT, DEPARTMENTS), ETC.	...		...	...	...		—	45,200
	1,650	1,000	...	L. EXAMINATIONS	...		2,800	170	...		4,450	1,170
	4,200	4,900	...	N. REGISTRAR, JOINT STOCK COMPANIES	38N		...	...	...		4,200	4,900
	...	8,160	...	Q. CHARGES IN ENGLAND ...	38Q		4,800	4,800	...		4,800	12,960
	...	...	...	R. LOSS OR GAIN BY EXCHANGE ...	...		...	...	...		...	...
	...	+330	...	For rounding	...		...	...	...		...	+330
	2,48,260	2,90,460	...	Total ...	...		29,740	26,540	...		2,78,000	3,17,000

Detailed Account 38A.—EMIGRATION. *Controlling Officer—Nautical Adviser and Principal Officer, Mercantile Marine Department.*

...	550	...	...	(1*a*) Pay of Officers—Permanent ...	...	650	...	...	...	1,200	...
...	1,200	2,400	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	...	1,200	2,400
...	550	...	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	650	...	...	...	1,200	...
...	100	350	..	(4) Contingencies	...	...	...	..	...	100	350
...	2,400	2,750	...	**Total** ...	...	1,300	...	...	...	3,700	2,750

Detailed Account 38B.—INSPECTOR OF FACTORIES. *Controlling Officer—Chief Inspector of Factories, Explosives and Mines.*

	17,400	14,510	...	(1*a*) Pay of Officers—Permanent ...		13,790	14,270	...		31,190	28,780
	11,320	13,590	...	(2*a*) Pay of Establishment—Permanent ...		...	...	...		11,320	13,590
	80	...	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).		...	...	...		80	...
	2,450	2,080	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...		1,300	1,300	...		3,750	3,380
	8,910	8,900	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating		3,000	3,000	...		11,910	11,900
	1,600	2,020	...	(4) Contingencies		...	...	...		1,600	2,020
	5,000	5,000	...	(6) Charge for Launches		...	...	...		5,000	5,000
	46,760	46,100	...	**Total** ...		18,090	18,570	...		64,850	64,670

Detailed Account 38C.—LABOUR. *Controlling Officer—Labour Commissioner.*

				a. **Labour Statistics.**							
	9,510	10,200	...	(1*a*) Pay of Officers—Permanent ...	...	...	...	...		9,510	10,200
	30,000	26,500	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...		30,000	26,500
	720	720	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...		720	720
	100	100	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...		100	100
	1,000	980	..	(4) Contingencies...	...	...	...	...		1,000	980
	41,330	38,500	...	**Total** ...	...	...	...	..		41,330	38,500

* No. of Detailed Account, if any.

Detailed Account 38E.—INSPECTOR OF STEAM BOILERS.

Controlling Officer—Secretary, Department of Commerce and Industry.

A.—VOTABLE DISBURSEMENTS.				Heads of Accounts.	B.—CHARGED.				TOTAL (A+B).		
Accounts,	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.		Accounts	Allotments, 1937-38.	Estimates, 1938-39	New Expenditure.	Accounts,	Allotments, 1937-38.	Estimates, 1938-39.
	79,580	72,130	...	(1*a*) Pay of Officers—Permanent ...	...	...	...	...		79,580	72,130
	17,000	17,200	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...		17,000	17,200
	270	270	...	(2*b*) Pay of Establishment—Temporary (Non-Contract)	...	...	...	...		270	270
	4,890	3,500	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...		4,890	3,500
	18,300	18,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...		18,300	18,000
	3,140	3,200	...	(4) Contingencies	...	...	...	...		3,140	3,200
	5,800	6,600	...	(6) Charge for Launches	...	...	...	...		5,800	6,600
	1,28,980	1,20,900	...	Total ...	...	...	...	...		1,28,980	1,20,900

Detailed Account 38H.—VITAL STATISTICS

Controlling Officer—Director of Public Health.

Accounts,	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Heads of Accounts.	Accounts	Allotments, 1937-38.	Estimates, 1938-39	New Expenditure.	Accounts,	Allotments, 1937-38.	Estimates, 1938-39.
	19,260	19,000	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...		19,260	19,000
	60	...	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...		60	...
	3,620	3,620	...	(4) Contingencies	...	...	...	...		3,620	3,620
	22,940	22,620	...	Total ...	...	...	...	...		22,940	22,620

Detailed Account 38N.—REGISTRAR, JOINT STOCK COMPANIES.

4,100	4,200	...	(2*a*) Pay of Establishment—Permanent ...		...	...	...		4,100	4,200
100	700	...	(4) Contingencies		...	...	...		100	700
4,200	4,900	...	**Total** ...	...	...	...	...		4,200	4,900

Detailed Account 38Q.—CHARGES IN ENGLAND.

			b. **High Commissioner.**							
...	7,920	...	(1) Leave and Deputation Salaries and Sterling Overseas Pay.†		4,800	4,800	...		4,800	12,720
	120		(2) Stores		...	...	...		...	120
...	120	...	(3) Unclassified		...	...	...		...	120
...	8,160	...	**Total** ...		4,800	4,800	...		4,800	12,960

† Details of Sterling Overseas Pay—Charged : Allotment £360 ; Estimate £360.

DEMAND No. 37.

CIVIL WORKS (GRANTS-IN-AID TO LOCAL BODIES).

			Rs.
Voted	...	...	16,91,540
Charged	...	...	*Nil*

Grant voted by the House of Representatives ... Rs. 16,91,540.

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A + B).		
Accounts,	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.		Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts,	Allotments, 1937-38.	Estimates, 1938-39.
				41.-- CIVIL WORKS.—G.—GRANTS-IN-AID. *Controlling Officer—Education Secretary.*							
				a. **Contributions for maintenance of District Communications.**							
	6,500	6,500†	...	(1) Municipal and Town Committees ...	...	...	...	...		6,500	6,500†
	13,84,140	13,81,880*	...	(2) District Councils	...	...	...	...		13,84,140	13,81,880*
	1,63,550	1,78,160*	...	(3) Deputy Commissioners' Local Funds ...	...	...	...	...		1,63,550	1,78,160*
	15,54,190	15,66,540	...	**Total** ...	...	...	...	...		15,54,190	15,66,540
	...	1,25,000	1,25,000	*c.* **Contributions to Local Bodies for improvement of Village Communications in connection with economic development and improvement of rural areas.**	...	...	...	...		...	1,25,000
	15,54,190	16,91,540	1,25,000	**Total** ...	...	...	...	...		15,54,190	16,91,540

*For details *see* Statement on page 205.

† Kanbe Town Committee (Rs. 6,262) ; Rangoon Corporation (Rs. 238).

DEMAND No. 37.—CIVIL WORKS (GRANTS-IN-AID TO LOCAL BODIES).

Details of the provision under head "41.G.a." for Contributions to (A) District Councils and (B) Deputy Commissioners' Local Funds for Maintenance of District Communications.

Purpose of Contribution.	Maintenance of District Communications.	
Name of District.	A	B
	Rs.	Rs.
Lower Burma.		
Akyab	2,998	...
Amherst	70,190	...
Bassein	29,761	...
Henzada	23,861	...
Insein	95,850	6,529
Kyaukpyu	...	...
Maubin	22,658	1,168
Mergui	10,035	...
Prome	1,37,960	5,936
Sandoway	...	11,858
Tavoy	70,768	...
Tharrawaddy	2,61,359	...
Thatôn	59,894	...
Thayetmyo	83,280	...
Toungoo	10,135	9,191
Total ...	8,78,749	34,682
Upper Burma.		
Bhamo	...	10,044
Katha	...	56,301
Kyauksè	32,532	...
Lower Chindwin	89,026	...
Magwe	10,197	...
Mandalay	6,681	5,088
Meiktila	45,138	...
Minbu	55,669	...
Myingyan	23,643	...
Myitkyina	...	27,018
Pakôkku	24,495	1,440
Sagaing	48,869	...
Shwebo	1,13,135	...
Upper Chindwin	...	36,386
Yamèthin	53,741	7,196
Total ...	5,03,126	1,43,473
For rounding ...	+5	+5
Grand Total ...	13,81,880	1,78,160

DEMAND No. 37.—CIVIL WORKS (GRANTS-IN-AID TO LOCAL BODIES).

DETAILS OF NEW EXPENDITURE OTHER THAN WORKS.

Major Head, Minor Head, Sub-heads and Primary Unit.	Description of Expenditure.	Provision in Estimates. 1938-39.		Balance to be provided in future years. Non-recurring Total.		Recurring average annual.		Reference to proceedings of Standing Committee.
		Votable.	Charged.	Votable.	Charged.	Votable.	Charged.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Rs.						
41. G. *c.* ...	Contributions to local bodies for improvement of village communications in connection with economic development and improvement of rural areas.	1,25,000						

DEMAND No. 38.
CIVIL WORKS.

Voted ... Rs. 99,74,590.
Charged ... Rs. 6,05,870.

Grant voted by the House of Representatives ... Rs. 99,74,590.

A.—VOTABLE DISBURSEMENTS.				Heads of Account (For *details* see *Detailed Accounts*).	*	B.—CHARGED.				TOTAL (A + B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.			Accounts	Allotments, 1937-38	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments. 1937-38.	Estimates, 1938-39.
				41.—CIVIL WORKS. *Controlling Officers—Chief Engineer and Superintending Engineers, Public Works Department (Buildings and Roads).*								
	13,56,000	12,58,600	5,84,600	A.—ORIGINAL WORKS—BUILDINGS ...	41A	...	...	...	...		13,56,000	12,58,600
	1,85,000	18,74,000	2,74,000	B.—ORIGINAL WORKS—COMMUNICATIONS	41B	...	...		...		1,85,000	18,74,000
	4,000	10,900	10,900	C.—ORIGINAL WORKS—MISCELLANEOUS ...	41C	...	...	...	...		4,000	10,900
	48,80,170	48,42,800	...	D.—REPAIRS	41D	...	...	..	...		48,80,170	48,42,800
	17,72,750	17,56,130	...	E.—ESTABLISHMENT	41E	...	7,71,140	4,76,230	...		25,43,890	22,32,360
	1,31,200	1,31,480	...	F.—TOOLS AND PLANT	41F	...	...	...	...		1,31,200	1,31,480
	9,96,000	...	...	FA.—BLOCK GRANT FOR TRANSFER TO ROAD FUND.	...	...	...	...	...		9,96,000	...
	− 14,500	*−15,880*	...	H.—SUSPENSE	41H	...	...	...	...		*− 14,500*	*− 15,880*
	7,26,120	...	...	I.—*Deduct*—ENGLISH COST OF STORES AND ESTABLISHMENT.	...	.	*1,50,960*	...	...		*8,77,080*	...
	7,26,120	1,16,560	...	J.—EXPENDITURE IN ENGLAND ...	41J	...	1,50,960	1,29,640	...		8,77,080	2,46,200
	...	...	...	K.—LOSS OR GAIN BY EXCHANGE ...	...	...	...	...	...		...	...
	93,10,620	99,74,590	8,69,500	**Total** ...	...	...	7,71,140	6,05,870	...		1,00,81,760	1,05,80,460

* No. of Detailed Account, if any.

Detailed Account 41A.—ORIGINAL WORKS—*BUILDINGS*.

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	*	B.—CHARGED.				TOTAL (A+B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.			Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
	...	...	...	A-4. Land Revenue	...	...	...	...	...		...	...
	...	...	...	A-5. Excise	...	...	...	...	...		...	...
	11,000	...	...	A-7. Forest	...	...	...	...	...		11,000	...
	56,300	25,000	...	A-9. General Administration ...	41A-9	...	...	...	...		56,300	25,000
	1,24,000	24,600	...	A-11. Administration of Justice ...	41A-11	...	...	...	...		1,24,000	24,600
	18,000	...	...	A 12. Jails and Convict Settlements ...	...	...	...	...	...		18,000	...
	5,33,700	4,46,300	...	A-13. Police	41A-13	...	...	...	...		5,33,700	4,46,300
	...	...	...	A-14. Ports and Pilotage ...	...	...	...	...	...		...	...
	...	...	...	A 17. Scientific Departments ...	...	...	...	...	...		...	...
	2,19,600	1,68,100	...	A-18. Education	41A-18	...	...	...	...		2,19,600	1,68,100
	73,900	3,17,900	3,17,900	A-19. Medical	41A-19	...	...	...	...		73,900	3,17,900
	3,500	2,500	2,500	A-20. Public Health	41A-20	...	...	...	...		3,500	2,500
	17,000	...	...	A-21. Agriculture	...	...	...	...	...		17,000	...
	8,000	24,200	24,200	A-22. Veterinary	41A-22	...	...	...	...		8,000	24,200
	...	...	...	A-25. Civil Works	...	...	...	...	...		...	...
	51,000	10,000	...	A-26. Stationery and Printing ...	41A-26	...	...	...	...		51,000	10,000
	...	...	...	A-27. Miscellaneous Departments ...	...	...	...	...	...		...	...
	2,40,000	2,40,000	2,40,000	Reserve for Minor Works at the disposal of the Chief Engineer, Public Works Department.	...		...	...	...		2,40,000	2,40,000
	13,56,000	12,58,600	5,84,600	Total ...		...	...	...	...		13,56,000	12,58,600

* No. of Detailed Account, if any.

Heads of Account.	Description of Works.	Sanctioned Estimate.	Expenditure to 31st December 1937.	Estimates, 1938-39.		
				Carry on.	New.	Total.
Detailed Account 41A.—Original Works—Buildings.						
41A-9—*e*. Commissioners' and District Officers—	*Work in Progress.*					
a. (1) **Major Works.**	(1) Court House at Cheduba, Kyaukpyu District	45,300	4,400	25,000	...	25,000
	Total, 41A-9—General Administration ...	...	..	25,000	...	25,000
	Work in Progress.					
41A-11—*a*. Major Works ...	(1) Combined Court House at Rathedaung, Akyab District ...	56,400	2,175	24,600	...	24,600
	Total 41A-11—Administration of Justice ...	...	...	24,600	...	24,600
	Work in Progress.					
41A-13.—*a*. Major Works. ...	(1) Scheme for the construction of Police Cottages ..	48,48,500	42,21,965	4,46,300	...	4,46,300
	(2) Temporary Police-station and Cottages at Winwa, Tavoy District.	13,500	4,784			
	(3) Rebuilding Police-station at Kyauktada, Rangoon ...	1,45,000	...			
	(4) Re-building Police-station at Lanmadaw, Rangoon ...	1,56,500	...			
	(5) Housing accommodation for 1st and 2nd Rangoon Battalions, Military Police.	1,36,000	5,787			
	(6) Reconditioning old Civil Police Lines at Pegu ...	23,000	10			
	Total 41-A-13—Police ...	...	...	4,46,300		4,46,300
	Work in Progress.					
41A-18.—*a*. Major Works ...	(1) Construction of Government Anglo-Vernacular School at Kyaukpyu in the Kyaukpyu District.	1,33,000	7,154	1,68,100	...	1,68,100
	(2) Buildings for Government Anglo-Vernacular School, Magwe District.	89,600	...			
	(3) Extension of Government High School, Yamèthin ...	27,000	...			
	Total 41A-18.—Education ...	...	...	1,68,100		1,68,100

Heads of Account.	Description of Works.	Sanctioned Estimate.	Expenditure to 31st December 1937.	Estimates, 1938-39. Carry on.	New.	Total.
	New Works.					
41A-19.—*a.* Major Works ...	(1) Additional Punkhas in Rangoon General Hospital ... (2) Additional Laundry Plant at Rangoon General Hospital ... (3) Lump sum for buildings for fixed rural dispensaries ...	17,996 20,900 2,91,000	... ...	...	3,17,900	3,17,900
	Total 41A-19.—Medical ...	...	...	...	3,17,900	3,17,900
41A-20.—*a* Expenditure in connection with economic development and improvement of rural areas. (*ii*) Minor Works	Minor Works	...	...	...	2,500	2,500
	Total 41A-20.—Public Health ...	...	...	...	2,500	2,500

41A-22— a. Major Works	*New Works.* (1) Acquisition of about 112 acres of land near the existing farm at Tatkon and fencing and water supply in connection with scheme for pure breeding of pure Burmese Bred Cattle.	14,105	...	...	24,200	24,200
	(2) Animal Quarantine Station at Rangoon	10,110	...			
	Total 41A-22.—Veterinary ...	...	...	...	24,200	24,200
41A-26— a. Major Works	*Work in Progress.* Stationery Depôt, Rangoon	31,000	3,107	10,000	...	10,000
	Total 41A-26.—Printing and Stationery ...	...	...	10,000	...	10,000

Detailed Account 41B.—ORIGINAL WORKS—COMMUNICATIONS.

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B).		
Accounts.	Allot-ments, 1937-38.	Esti-mates, 1938-39.	New Ex-pendi-ture.		Accounts	Allot-ments, 1937-38.	Esti-mates, 1938-39.	New Ex-pendi-ture.	Accounts.	Allot-ments, 1937-38.	Esti-mates, 1938-39.
	22,10,000	17,24,000	1,24,000	*a.* MAJOR WORKS	...	...	...	...		22,10,000	17,24,000
	1,85,000	1,50,000	1,50,000	*b.* MINOR WORKS	...	...	...	...		1,85,000	1,50,000
	22,10,000	...	...	*Deduct*—AMOUNT MET FROM THE ROAD FUND	...	...	...	...		*22,10,000*	...
	1,85,000	18,74,000	2,74,000	Total ...	...	...	...	...		1,85,000	18,74,000

Description of Work.	Sanctioned Estimates.	Expenditure to 31st December 1937.	Estimates, 1938-39.		
			Carry on.	New.	Total.

Detailed Account 41B.—ORIGINAL WORKS—COMMUNICATIONS.

Description of Work.	Sanctioned Estimates.	Expenditure to 31st December 1937.	Carry on.	New.	Total.
***a.* Major Works.**					
Works in Progress.					
(1) Wuntho-Pinlebu metalled Cart Road Construction, Katha District ...	7,85,986	4,70,824			
(2) Improvements (premix coating) to the Rangoon-Mandalay Road, Pegu District	5,68,000	2,59,260			
(3) Improvements (premix coating) to the Rangoon-Mandalay Road, Kyauksè District.	4,10,200	1,39,819			
(4) Improvements (premix coating) to the Rangoon-Prome-Ava Road, Insein District	3,00,000	1,96,639			
(5) Improvements (premix coating) to the Rangoon-Prome-Ava Road, Tharrawaddy District.	2,13,600	1,56,300			
(6) Bilin-Papun fair-weather road, length lying in Thatôn District	1,64,000	38,861			
(7) Kalenaung Bridge, Pegu-Moulmein-Mergui Road, Tavoy District	3,66,000	2 37,329			
(8) Improvements to Maungdaw-Buthidaung Road, Akyab District	1,20,152	60,767			

Description of Work.	Sanctioned Estimates.	Expenditure to 31st December 1937.	Estimates, 1938-39.		
			Carry on.	New.	Total.
Detailed Account 41B.—ORIGINAL WORKS—COMMUNICATIONS—concld.					
(9) Constructing a metalled Road from Natogyi, Myingyan District, through Yitkan and Myittha to Yewun, Kyauksè District.	5,89,600	1,14,096			
(10) Improvements (premix coating) to the Tavoy-Myittha Road from mile 0/5 to 22/6.	1,86,244	67,822			
(11) Improvements (premix coating) to Yenangyaung-Chauk Road	4,50,000	93,901			
(12) Unsurfaced Road from Pantanaw to bank of Irrawaddy River at Daungygi, Maubin District.	47,196	140			
(13) Ye Bridge, Pegu-Moulmein-Mergui Road	1,60,000	2,501			
(14) Taungu Bridge, Rangoon-Prome-Ava Road	62,000	...			
(15) Constructing Zayetkon-Letpanbya Section of Meiktila-Kyaukpadaung Road, Myingyan District.	74,000	32,835			
(16) Improvements (premix coating) to Kinu-Ye-u Road, Shwebo District ...	1,26,000	5,789			
(17) Premix Carpet on untarred portion of Kyaikto-Martaban Road, 59 miles Thatôn District.	5,92,000	53,089	16,00,000	1,24,000	17,24,000
(18) Improvements (premix coating) to Kinmun-Sakan Road, Thatôn District ...	90,000	16,596			
(19) Improvements (premix coating) to Meiktila-Thazi Road, Meiktila District ...	1,50,000	44,005			

(20) Improvements (premix coating) to Shwebo-Kyaukmyaung Road, Shwebo District.	1,75,000	58,889				
(21) Yegyanzin-Mindôn Section, Thayetmyo-Mindôn Road, Thayetmyo District ...	1,16,500	...				
(22) Premix treatment of Paungde-Prome Section, Rangoon-Prome-Ava Road, Prome District.	1,15,000	23,606				
New Works.						
(23) Realignment of Sandoway-Kinmaw Road, Sandoway District	44,000	...				
(24) Bridges over Tharee and Ngwedaungbauk *chaungs*, Kyauktaw-Myohaung Road, Akyab District.	1,60,000	...				
Total, B ...	...	...		16,00,000	1,24,000	17,24,000

Detailed Account 41C.—ORIGINAL WORKS—MISCELLANEOUS.

b. **Minor Works** ...	...	...	...		10,900	10,900
Total ...	...	...	...		10,900	10,900

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A + B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.		Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.

Detailed Account 41D.—REPAIRS.

Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Heads of Account.	Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
				a. **Buildings**—							
	13,50,670	14,95,000	...	(1) Buildings		...	...	...		13,50,670	14,95,000
	12,500	12,800	...	(2) Furniture		...	...	...		12,500	12,800
	13,63,170	15,07,800	...	Total, *a* ...		...	...	...		13,63,170	15,07,800
	34,39,000	32,54,000	...	*b.* **Communications**		...	...	...		34,39,000	32,54,000
	78,000	81,000	...	*c.* **Miscellaneous**		...	...	...		78,000	81,000
	48,80,170	48,42,800	...	Total ...		...	...	...		48,80,170	48,42,800

Detailed Account 41E.—ESTABLISHMENT.

Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Heads of Account.	Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
				a. **Chief Engineer.**							
	...	...	...	(1*a*) Pay of Officers—Permanent		52,500	50,550	...		52,500	50,550
	...	...	...	(1*c*) Pay of Officers—Temporary (Contract) ...		...	...	...		...	...
	2,04,000	2,00,000	...	(2*a*) Pay of Establishment—Permanent ...		...	...	...		2,04,000	2,00,000
	...	2,700	...	(2*c*) Pay of Establishment—Temporary (Contract)		...	...	...		...	2,700
	2,630	4,640	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...		6,520	6,520	...		9,150	11,160
	2,500	2,500	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...		3,500	3,500	...		6,000	6,000
	9,600	14,800	...	(4) Contingencies		...	...	...		9,600	14,800
	260	260	...	(6) Charge for Launches		...	...	...		260	260
	2,18,990	2,24,900	...	Total, *a* ...		62,520	60,570	...		2,81,510	2,85,470

			***b.* Special Officers.**							
82,300	96,720	...	(1*a*) Pay of Officers—Permanent		55,900	55,900	...		1,38,200	1,52,620
74,000	74,000	...	(2*a*) Pay of Establishment—Permanent ...		...	...	...		74,000	74,000
2,700	3,630	...	(2*c*) Pay of Establishment—Temporary (Contract).		...	...	...		2,700	3,630
26,000	33,000	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...		11,740	11,740	...		37,740	44,740
12,000	12,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating		6,000	3,250	...		18,000	15,250
3,650	3,950	...	(4) Contingencies		...	...	...		3,650	3,950
500	500	...	(6) Charge for Launches		...	...	...		500	500
2,01,150	2,23,800	...	**Total.** *b* ...		73,640	70,890	...		2,74,790	2,94,690
			***c.* Superintending Engineers.**							
...	...	...	(1*a*) Pay of Officers—Permanent ...		1,25,320	1,23,550	...		1,25,320	1,23,550
...	...	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...		13,990	14,880	...		13,990	14,880
...	...	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating		10,000	13,000	...		10,000	13,000
700	1,000	...	(6) Charge for Launches		...	...	...		700	1,000
700	1,000	...	**Total.** *c* ...		1,49,310	1,51,430	...		1,50,010	1,52,430

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A + B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.		Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
				Detailed Account 41E.—ESTABLISHMENT—*concld.*							
				***d.* Executive Establishment.**							
	3,82,200	4,10,000	...	(1*a*) Pay of Officers—Permanent		2,10,000	1,95,000	...		5,92,200	6,05,000
	2,700	...	...	(1*c*) Pay of Officers—Temporary (Contract) ...		...	...	...		2,700	...
	7,58,000	7,60,000	..	(2*a*) Pay of Establishment—Permanent ...		...	...	...		7,58,000	7,60,000
	25,670	34,800	...	(2*c*) Pay of Establishment—Temporary (Contract).		...	...	...		25,670	34,800
	42,000	33,000	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...		29,810	26,000	...		71,810	59,000
	1,87,700	2,00,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating		42,000	43,000	...		2,29,700	2,43,000
	92,750	95,000	...	(4) Contingencies		...	...	...		92,750	95,000
	17,000	19,000	...	(5) Charge for Launches		...	...	...		17,000	19,000
	4,830	*4,830*	...	(8) *Deduct*—Establishment charges recoverable from other Governments, Departments, etc.		...	...	...		*4,830*	*4,830*
	...	...		Loss		...	...	...			
	15,03,190	15,46,970	...	**Total, *d*** ...		2,81,810	2,64,000	...		17,85,000	18,10,970
	19,24,030	19,96,670	...	**Total, *a, b, c & d*** ...		5,67,280	5,46,890	...		24,91,310	25,43,560
	1,20,520	...	...	***g.* Establishment charges incurred in England.**		1,50,960		...		2,71,480	...
	4,800	7,110	...	***h.* *Add*—Charges by other Departments**		52,900	2,190	...		57,700	9,300
	2,76,600	*2,47,650*	...	***i.* *Deduct*—Charges to other Departments**		...	*72,850*	...		*2,76,600*	*3,20,500*
	17,72,750	17,56,130	...	**Total, 41E** ...		7,71,140	4,76,230	...		25,43,890	22,32,360

Detailed Account 41F.—TOOLS AND PLANT.

50,000	40,000	...	*a.* New Supplies	...	...	...	...		50,000	40,000
90,000	1,00,000	...	*b.* Repairs and carriage	...	...	...	...		90,000	1,00,000
300	560	...	*c. Add*—Charges by other Departments ...	...	...	...	...		300	560
9,100	*9,080*	...	*d. Deduct*—Charges to other Departments	...	...	...	...		*9,100*	*9,080*
1,31,200	1,31,480	...	Total ...	...	...	...	...		1,31,200	1,31,480

Detailed Account 41H.—SUSPENSE.

			1. London Stores—							
...	3,33,340	...	(*a*) Charges	...	...	...	...		...	3,33,340
...	*3,33,340*	...	(*b*) *Deduct*—Credits by transfers to Works or Stock.	...	...	...	...		...	*3,33,340*
– 14,500	–15,880	...	2. Stock or other Suspense accounts ...	...	...	...	...		– 14,500	– 15,880
– 14,500	– 15,880	...	Total ...	...	...	...	...		– 14,500	– 15,880

Detailed Account 41J.—EXPENDITURE IN ENGLAND.

			b. High Commissioner.							
1,20,520	1,16,320	...	(1) Leave and Deputation Salaries and Sterling Overseas Pay.*		1,50,960	1,29,640	...		2,71,480	2,45,960
6,05,600	...	...	(2) Stores		...	...	...		6,05,600	...
...	240	...	(3) Unclassified		...	...	...		...	240
7,26,120	1,16,560	...	Total ...		1,50,960	1,29,640	...		8,77,080	2,46,200

* Details of Sterling Overseas Pay. Voted :— Allotment £4,452 ; Estimate £4,721.
Charged :— Allotment £4,923 ; Estimate £4,991.

DEMAND No. 39.

SUPERANNUATION ALLOWANCES AND PENSIONS AND COMMUTED VALUE OF PENSIONS.

		Voted. Rs.	*Charged.* Rs.
43. Superannuation Allowances and Pensions	...	52,19,040	92,80,960
43(A). Payment of Commuted Value of Pensions	...	3,82,000	1,00,000
Total	...	56,01,040	93,80,960

Grant Voted by the House of Representatives ... Rs. 56,01,040

43.—SUPERANNUATION ALLOWANCES AND PENSIONS.

Controlling Officers—Secretary, Home Dept. for Minor Heads E and F and Finance Secretary for the remaining heads.

A.—VOTABLE DISBURSEMENTS.				Heads of Account. *(For details see Detailed Accounts.)*	•	B.—CHARGED.				TOTAL (A+B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.			Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
	49,82,360	51,50,000	...	A. SUPERANNUATION AND RETIRED ALLOWANCES.	...		1,30,000	1,55,000	...		51,12,360	53,05,000
	7,76,000	...	...	B. EQUATED PAYMENTS OF COMMUTED VALUE OF PENSIONS DEBITED TO CAPITAL (OUTSIDE THE REVENUE ACCOUNT).	...		1,21,400	...	...		8,97,400	...
	44,500	44,000	...	C. COMPASSIONATE ALLOWANCES ...	43C		3,500	1,400	...		48,000	45,400
	1,96,570	40,150	...	D. GRATUITIES	43D		36,430	3,000	...		2,33,000	43,150
	...	600	...	E. PENSIONS FOR DISTINGUISHED AND MERITORIOUS SERVICES OR FOR POLITICAL CONSIDERATIONS.	...		1,10,800	1,04,680	...		1,10,800	1,05,280
	...	13,000	...	F. CHARITABLE ALLOWANCES	...		3,200	500	...		3,200	13,500
	52,000	31,500	...	G. DONATIONS TO PROVIDENT FUNDS	...		...	...	...		52,000	31,500
	...	...	...	H. COVENANTED CIVIL SERVICE PENSIONS	...		39,900	38,100	...		39,900	38,100
	...	...	...	I. LIABILITY TO INDIA FOR PENSIONS FULLY EARNED AT SEPARATION.	43I		...	68,71,600	...		...	68,71,600

	3,06,680	3,06,680	...	J. CHARGES IN ENGLAND	43J		20,49,360	21,06,680	...		23,56,040	24,13,360
	...	...	...	K. LOSS OR GAIN BY EXCHANGE ...	...		...	...	...		...	...
				L. *Deduct*—PENSIONARY LIABILITIES OF COMMERCIAL DEPARTMENTS.—	...							
	1,00,950	...		CIVIL ...			*40,050*	...	...		*1,41,000*	...
	3,71,700	*3,67,300*		POSTS AND TELEGRAPHS ...			..	...	...		*3,71,700*	*3,67,300*
	...	+410	...	For Rounding	...		...	...	...		...	+410
	58,85,460	52,19,040	...	Total ...	...		24,54,540	92,80,960	...		83,40,000	1,45,00,000

Detailed Account 43C.—COMPASSIONATE ALLOWANCES.

	29,500	29,000	...	*a.* Compassionate Allowances	...		3,500	1,400	...		33,000	30,400
	15,000	15,000	...	*b.* Compassionate Fund Allowances	...		...	...	...		15,000	15,000
	44,500	44,000	...	Total	...		3,500	1,400	...		48,000	45,400

Detailed Account—43D. GRATUITIES.

	50,000	40,000	...	*a.* Ordinary Gratuities ...	...		3,000	3,000	...		53,000	43,000
	1,46,570	150	...	*b.* Retrenchment Gratuities	...		33,430	...	...		1,80,000	150
	1,96,570	40,150	...	Total	...		36,430	3,000	...		2,33,000	43,150

Detailed Account 43I.—LIABILITY TO INDIA FOR PENSIONS FULLY EARNED AT SEPARATION.

...	...	...	...	*a.* Liability to India for pensions fully earned at Separation.		...	...	75,00,000	...	...	...	75,00,000
...	...	...	...	*b.* *Deduct*—Payment by the Federated Shan States of its share of this liability.		...	...	*6,28,400*	...	...	...	*6,28,400*
...	...	...	...	Total	...	...	...	68,71,600	...	...	...	68,71,600

N of Detailed Account, if any.

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (*For details see Detailed Accounts*)	•	B.—CHARGED.				TOTAL (A + B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.			Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.

Detailed Account—43J. CHARGES IN ENGLAND.

Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Heads of Account.	•	Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
	...	...	...	*a.* **Secretary of State**			4,76,000	4,60,000	...		4,76,000	4,60,000
				b. **High Commissioner.**								
	3,06,680	3,06,680	...	(1) Superannuation and Retired Allowances ...			15,73,360	16,46,680	...		18,80,040	19,53,360
	3,06,680	3,06,680	...	**Total** ...			20,49,360	21,06,680	...		23,56,040	24,13,360

43. (A) PAYMENT OF COMMUTED VALUE OF PENSIONS.

Controlling Officer—Finance Secretary.

Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Heads of Account.	Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
...	...	3,60,000	...	A. PAYMENT OF COMMUTED VALUE OF PENSIONS	...	...	60,000	...	...	...	4,20,000
...	...	*2,000*	...	B. *Deduct*—AMOUNT RECOVERED FROM OTHER GOVERNMENTS.	...	...	...	...	...	...	*2,000*
...	...	24,000	...	C. CHARGES IN ENGLAND	...	...	40,000	...	...	...	64,000
...	...	3,82,000	...	**Total** ...	...	...	1,00,000	...	...	...	4,82,000

Total	...	...	...	1,00,000	...	...	...	4,82,000			

DEMAND No. 40.

STATIONERY AND PRINTING.

Voted ... Rs. 10,67,000.

Charged ... Nil.

Grant Voted by the House of Representatives ... Rs. 10,67,000.

44.—STATIONERY AND PRINTING.

Controlling Officer—Financial Commissioner.

	22,970	19,700	...	A.—STATIONERY OFFICES	44A	...	...	...	...		22,970	19,700
	4,33,970	5,88,000	...	B.—PURCHASE OF STATIONERY STORES	44B	...	...	...	...		4,33,970	5,88,000
	5,46,860	5,87,900	...	D.—GOVERNMENT PRESSES	44D	...	...	...	...		5,46,860	5,87,900
	60,200	1,38,000	...	H.—CHARGES IN ENGLAND	44H	...	...	...	...		60,200	1,38,000
	...	...	...	I.—LOSS OR GAIN BY EXCHANGE ...	...	...	...	...	...		...	...
	...	*2,66,180*	...	*J.—Deduct*—RECOVERIES FROM OTHER GOVERNMENT DEPARTMENTS ON ACCOUNT OF PRINTING WORK AND SUPPLY OF STATIONERY FORMS.	...	...	...	...	...		...	*2,66,180*
	...	*-420*	...	For rounding		...	...	...	...		...	*-420*
	10,64,000	10,67,000		Total ...	...	...	...	...			10,64,000	10,67,000

Detailed Account 44A.—STATIONERY OFFICES.

	17,400	16,600	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...		17,400	16,600
	2,590	...	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...		2,590	...
	2,980	3,100	...	(4) Contingencies	...	...	...	...		2,980	3,100
	22,970	19,700	...	Total ...	...	...	...	...		22,970	19,700

Detailed Account 44B.—PURCHASE OF STATIONERY STORES.

	4,39,970	5,75,000	...	(1) Cost price of Stores	...	...	...	...		4,39,970	5,75,000
	10,000	13,000	...	(2) Other charges	...	...	...	...		10,000	13,000
	16,000	...	...	(4) *Deduct*—Cost of Stationery supplied to other Departments.	...	...	...	...		*16,000*	...
	4,33,970	5,88,000	...	Total ...	...	...	...	...		4,33,970	5,88,000

* No. of Detailed Account, if any.

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.		Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.

Detailed Account 44D.—GOVERNMENT PRESSES.

Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Heads of Account.	Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
				***a.* Central Press.**							
				(Including Maymyo Branch Press)							
	26,360	27,260	...	(1*a*) Pay of Officers—Permanent ...	...	...	...	...		26,360	27,260
	3,200	...	...	(1*b*) Pay of Officers—Tempy. (Non-Contract)	...	...	...	...		3,200	...
	3,05,000	3,25,000	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...		3,05,000	3,25,000
	3,790	...	...	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...		3,790	...
	2,870	2,870	...	(3*a*) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...		2,870	2,870
	5,000	10,000	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...		5,000	10,000
	49,200	59,200	...	(4) Contingencies	...	...	...	...		49,200	59,200
				(14) *Deduct*—Cost of printing work done for other Government Departments—							
	2,500	...	...	(i) Posts and Telegraphs	...	...	...	...		*2,500*	...
	4,000	...	...	(ii) Defence	...	...	...	...		*4,000*	...
	3,88,920	4,24,330	...	**Total** ...	...	...	...	...		3,88,920	4,24,330
				***b.* Jail Press.**							
	3,200	...	...	(1*b*) Pay of Officers—Tempy. (Non-Contract) ...	...	...	...	...		3,200	...
	37,000	33,200	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...		37,000	33,200
	44,800	58,500	...	(2*b*) Pay of Establishment—Tempy. (Non-Contract)	...	...	...	...		44,800	58,500
	600	...	...	(3*a*) Allowances, Honoraria, etc.—Fixed	...	...	...	...		600	...
	100	100	...	(3*b*) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...		100	100
	17,170	14,500	...	(4) Contingencies	...	...	...	...		17,170	14,500
	...	...	...	(9) Stores (Raw Materials)	...	...	...	...		...	...
	...	...	...	(10) Additions to Plant and Machinery ...	...	...	...	...		...	...
	1,02,870	1,06,300	...	**Total** ...	...	...	...	...		1,02,870	1,06,300

			c. **Publishing Branch (Book Depot).**							
16,500	16,060	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...		16,500	16,060
...	3,020	...	(2*b*) Pay of Establishment—Temporary (Non-Contract.)	...	...	...	...		...	3,020
19,000	21,000	...	(9) Postage and Packing Charges ...	...	...	...	...		19,000	21,000
1,000	500	...	(10) Purchase of Acts and Publications of the Legislative Department of the Government of India.	...	...	...	...		1,000	500
150	150	...	(11) Advertisements of Government Publications	...	...	...	...		150	150
36,650	40,730	...	**Total** ...	...	...	...	...		36,650	40,730
			d. **Form Store.**							
13,140	11,540	...	(2*a*) Pay of Establishment—Permanent ..	...	...	...	...		13,140	11,540
1,280	...	...	(2*b*) Pay of Establishment—Temporary (Non-Contract.)	...	...	...	...		1,280	...
4,000	5,000	...	(9) Postage and Packing Charges ..	...	..	...	...		4,000	5,000
18,420	16,540	...	**Total** ...	...	...	...	...		18,420	16,540
5,46,860	5,87,900	...	**Total 44D** ...	...		...	...		5,46,860	5,87,900

Detailed Account 44H.—CHARGES IN ENGLAND.

			b. **High Commissioner.**							
...	7,880	...	(1) Leave and Deputation Salaries and Sterling Overseas Pay.	...	...	...	...		...	7,880
60,200	1,30,120	...	(2) Stores	...	...	...	...		60,200	1,30,120
60,200	1,38,000	...	**Total** ...	...	...	...	...		60,200	1,38,000

DEMAND No. 41.

MISCELLANEOUS.

		Rs.
Voted	... ...	6,18,390
Charged	... ...	2,610
Grant Voted by the House of Representatives		6,18,390

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For *details* see *Detailed* Accounts).	*	B.—CHARGED.				(TOTAL A+B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.			Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.
				45.—MISCELLANEOUS. *Controlling Officers—Various.*								
	4,800	...	...	B. ANNUAL STIPENDS TO HOLDERS OF LITERARY TITLES.	...	...	...	...	...		4,800	...
	1,000	1,000	...	C. TRAVELLING ALLOWANCES OF OFFICIALS AND NON-OFFICIALS ATTENDING DURBARS.	...	...	...	...	...		1,000	1,000
				Books and Periodicals.								
	9,110	8,840	...	E. COST OF BOOKS AND PERIODICALS ...	...	...	...	...	...		9,110	8,840
				Charity.								
	13,670	26,620	...	F. DONATIONS FOR CHARITABLE PURPOSES	...	...	...	...	...		13,670	26,620
	1,000	1,000	...	G. CHARGES ON ACCOUNT OF EUROPEAN VAGRANTS.	...	...	...	...	...		1,000	1,000
				Miscellaneous.								
	...	910	...	H. SPECIAL COMMISSIONS OF ENQUIRY ...	...	...	...	2,610	...		...	3,520
	22,950	24,000	...	I. PUBLICITY BOARD	451	...	...	...	...		22,950	24,000
	400	400	...	K. REWARDS FOR DESTRUCTION OF WILD ANIMALS.	...	...	...	...	...		400	400
	9,900	6,660	6,660	L. PETTY ESTABLISHMENTS	45L	...	...	...	...		9,900	6,660

33,300	49,200	...	M. Irrecoverable temporary loans and advances written off.	...	...	...	...	...			33,300	49,200
2,95,190	2,95,190	...	N. Rents, Rates and Taxes ...	...	...	...	...	...			2,95,190	2,95,190
7,88,830	1,80,590	...	Q. Contributions	45Q	...	...	...	...			7,88,830	1,80,590
250	250	...	S. Miscellaneous Charges for the treatment of patients at the Pasteur Institute.	...	...	...	...	...			250	250
1,190	1,190	...	T. Subsidies for Land Communications	...	...	...	...	...			1,190	1,190
17,600	16,600	...	U. Miscellaneous Durbar Charges ...	...	...	...	...	...			17,600	16,600
2,600	3,500	...	X. Miscellaneous and Unforeseen Charges.	...	...	...	...	...			2,600	3,500
2,120	2,280	...	Y. Charges in England	45Y	...	...	...	...			2,120	2,280
...	..	...	Z. Loss or Gain by Exchange ...	...	...	...	...	...			...	...
...	+160	...	For rounding ...	...	...	...	...	...	...		...	+160
12,03,910	6,18,390	6,660	Total ...	...	...	...	2,610	...			12,03,910	6,21,000

* No. of Detailed Account, if any.

A.—VOTABLE DISBURSEMENTS.				Heads of Account.	B.—CHARGED.				TOTAL (A+B).		
Accounts.	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.		Accounts	Allotments, 1937-38.	Estimates, 1938-39.	New Expenditure.	Accounts.	Allotments, 1937-38.	Estimates, 1938-39.

Detailed Account 45I.—PUBLICITY BOARD. *Controlling Officer—Home Secretary.*

	12,000	12,000	...	(1*a*) Pay of Officers—Permanent	...	...	...	...		12,000	12,000
	9,450	10,300	...	(2*a*) Pay of Establishment—Permanent ...	...	...	...	...		9,450	10,300
	1,500	1,700	...	(4) Contingencies	...	...	...	...		1,500	1,700
	22,950	24,000	...	Total ...	...	...	...	...		22,950	24,000

Detailed Account 45L.—PETTY ESTABLISHMENTS.

				a. Expenditure on Village Uplift in connection with economic development and improvement of Rural Areas.							
...	7,710	5,140	5,140	(2*b*) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	...	7,710	5,140
...	2,190	1,520	1,520	(4) Contingencies	...	...	...	...	...	2,190	1,520
...	9,900	6,660	6,660	Total ...	...	...	...	...	...	9,900	6,660

Detailed Account 45Q.—CONTRIBUTIONS.

	1,00,000	95,500†	...	(1) Municipal and Town Committees ...	...	...	...	...	...		1,00,000	95,500†
	12,410	12,410†	..	(2) District Councils ...	...	...	...	...	...		12,410	12,410†
	30,820	30,820†	...	(3) Deputy Commissioners' Local Funds	...	...	...	...	...		30,820	30,820†
	8,480*	5,000	...	(4) Other—(Pyapôn Civil Station) ...	...	...	...	...	...		8,480	5,000
	4,800	4,800	...	(5) Contribution to the *Thathanabaing* on account of the *Mahadan Wun's* Staff.	...	...	...	...			4,800	4,800
	1,000	...	...	(6) Payments to the Posts and Telegraphs Department on account of concessions on Foreign State Telegrams.	...	...	...	...			1,000	...
	33,320	31,060	...	(7) Guarantees in connection with the Working of the Combined Posts and Telegraphs Offices and Wireless Stations.	...	...	...	...			33,320	31,060
	5,98,000	(a)	...	(8) Guarantee for Moulmein-Ye Railway and Contribution for Ava Bridge.	...	...	...	...			5,98,000	(a)
	...	1,000	...	(9) Payments to the Posts and Telegraphs Department on account of concession on Foreign State Telegrams.	...	...	...	...			...	1,000
	7,88,830	1,80,590	...	Total ...	...	...	...	...			7,88,830	1,80,590

Detailed Account 45Y.—CHARGES IN ENGLAND.

	2,000 120	2,000 280	... ...	*a.* Secretary of State ... ... *b.* High Commissioner (3) Unclassified ...	... ...	... ...	... ...	... ...	... ...	... ...	2,000 120	2,000 280
	2,120	2,280	...	Total ...	...	...	...	...	...	...	2,120	2,280

* Includes a non-recurring contribution of Rs. 5,420. † For details *see* Statement on page 231.
(*a*) Included under "11. Miscellaneous Railway Expenditure."

DEMAND No. 41—MISCELLANEOUS.

Details of new expenditure other than works.

Major Head, Minor Head, Sub-heads and Primary Unit.	Description of Expenditure.	Provision in Estimate. 1938-39.		Balance to be provided in future years. Non-recurring Total.		Recurring average annual.	
		Votable.	Charged.	Votable.	Charged.	Votable.	Charged.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
45L *a* ...							
(2b) ...	2 Organisers, 2 clerks and 2 peons ...	5,140					
(4) ...	Contingencies	1,520					
	Total, 45.—Miscellaneous ...	6,660					

DEMAND No. 41.—MISCELLANEOUS.

Details of the provision under head "45Q" for contributions to (1) Municipal and Town Committees, (2) District Councils and (3) Deputy Commissioners' Local Funds.

Purpose of Contribution.	Miscellaneous.		
Name of District, or Town.	Municipal and Town Committees. (1)	District Councils. (2)	Deputy Commissioners' Local Funds. (3)
	Rs.	Rs.	Rs.
Lower Burma.			
Akyab	5,000	...	...
Bassein	17,000	...	...
Gyobingauk	8,000	...	...
Henzada	1,000	...	...
Letpadan	6,000	...	...
Minhla	4,000	...	...
Moulmein	14,000	...	...
Nattalin	2,500	...	...
Pegu	8,500	...	...
Prome	7,000	...	...
Tavoy	...	...	345
Tharrawaddy	4,000	...	...
Thônzè	3,500	...	...
Toungoo	10,500	...	4,693
Zigôn	4,500	...	...
Upper Burma.			
Bhamo	...	...	15,038
Kyauksè	...	...	600
Meiktila	...		430
Minbu	...	...	1,255
Myingyan	...	11,337	...
Pakôkku	...	...	3,577
Thayetmyo	...	1,067	...
Upper Chindwin	...	...	4,878
Total ...	95,500	12,404	30,816
For rounding ...	...	+6	+4
GRAND TOTAL ...	95,500	12,410	30,820

APPROPRIATION C.

Defence Department Estimates.

Charged ... Rs. 3,05,09,050.

Allotments, 1937-38.	Heads of Account.	Estimates, 1938-39.		
		Carry on.	New.	Total.
Rs.		Rs.	Rs.	Rs.
24,520	5.—Land Revenue	25,000	...	25,000
18,000	6.—Excise	19,000	...	19,000
...	7.—Stamps	50	...	50
58,680	8.—Forest	38,000	...	38,000
2,000	8(A).—Forest Capital Outlay	...	4,000	4,000
13,32,720	20.—General Administration	16,50,500	82,500	17,33,000
4,010	22.—Administration of Justice	5,000	...	5,000
1,230	23.—Jails and Convict Settlements	4,000	...	4,000
1,71,220	24.—Police	1,71,000	2,000	1,73,000
2,10,000	27.—Ecclesiastical	1,78,000	35,000	2,13,000
2,33,000	28.—External Affairs	67,000	...	67,000
1,78,010	30.—Education	1,83,000	...	1,83,000
1,15,100	31.—Medical	1,12,000	...	1,12,000
17,130	32.—Public Health	19,000	...	19,000
3,980	34.—Veterinary	4,000	...	4,000
7,46,050	41.—Civil Works	7,97,988	1,52,012	9,50,000
...	43.—Superannuation Allowances and Pensions	51,000	...	51,000
...	43(A)—Commutation of Pensions	1,25,000	...	1,25,000
...	44.—Stationery and Printing	98,000	...	98,000
22,290	45.—Miscellaneous	18,000	...	18,000
1,28,69,000	46.—Defence Services—Effective	1,24,22,970	19,76,030	1,43,99,000
4,61,000	47.—Defence Services—Non-Effective	4,61,000	...	4,61,000
53,96,000	48.—Frontier Force	58,83,100	1,92,900	60,76,000
45,08,000	49.—Miscellaneous adjustments between Burma and the Federated Shan States	57,32,000	...	57,32,000
2,63,71,940	Total ...	2,80,64,608	24,44,442	3,05,09,050

For details *see* Defence Department Estimates printed separately.

For details *see* Defence Department Estimates printed separately.

DEMAND No. 43.

LOANS AND ADVANCES BEARING INTEREST.

		Voted. Rs.
Loans to Municipalities, Port Trusts, etc.	... ...	11,64,000
Loans to Government Servants	... ...	6,01,000
	Total ...	17,65,000

Grant voted by the House of Representatives ... Rs. 17,65,000.

Accounts.	Allotments. 1937-38.	Heads of Account.	Estimates, 1938-39.
Rs.	Rs.		Rs.
		(b) Loans and Advances bearing interest	
		Loans to Municipalities, Port Trusts, etc.—	
	50,000	Loans to Municipalities	50,000
	...	Loans to District and other Local Fund Committees	...
	4,000	Loans to Landholders and other Notabilities	4,000
		Advances to Cultivators—	
		(1) Advances under Agriculturists Loans Act—	
	...	(i) Areas specified in Part 1 of the Second Schedule to Government of Burma Act.	2,000
	4,00,000	(ii) Other areas	4,00,000
	2,000	(2) Loans under Land Improvement Loans Act	2,000
	...	(3) Advances to cultivating tenants in Government Estates	...
	1,00,000	(4) Loans to Agricultural Credit Societies	7,00,000
	1,00,000	(5) Loans to Land Mortgage Banks	...
	...	(6) Other Advances	...
	...	Regimental and other loans (Defence)	...
		Miscellaneous loans and advances—	
	5,000	(i) Loans to Local Bodies (other than loans under the Local Authorities Loans Act).	5,000
	...	(ii) Loans to Co-operative Societies (other than Agricultural Credit Societies) and Weavers.	...
	...	(iii) Loans to Fishermen	1,000
	...	(iv) Other Advances	...
...	6,61,000	**Total** ...	11,64,000

DEMAND No. 43.

LOANS AND ADVANCES BEARING INTEREST.

Accounts.	Allotments, 1937-38.	Heads of Account.	Estimates, 1938-39.
	Rs.	*Loans to Government Servants.*	Rs.
		House Building Advances—	
	2,32,000	(1) Civil Department	2,30,000
	16,000	(2) Posts and Telegraphs Department	20,000
	4,000	(3) Defence Services	30,000
		Advances for the purchase of Motor-cars—	
	2,55,000	(1) Civil Department	2,50,000
	10,000	(2) Posts and Telegraphs Department	12,000
	38,000	(3) Defence Services	39,000
		Advances for the purchase of other Conveyances—	
	2,000	(1) Civil Department	2,000
	1,000	(2) Posts and Telegraphs Department	1,000
	700	(3) Defence Services	...
		Passage Advances—	
	5,000	(1) Civil Department	15,000
	...	(2) Posts and Telegraphs Department	...
	...	(3) Defence Services	1,000
	...	Other Advances	500
	+300	Rounding	+ 500
...	5,64,000	Total ...	6,01,000

...	5,64,000	Total ...	6,01,000

DEMAND No. 44.

INTEREST FREE ADVANCES.

Voted ... Rs. 17,92,000

Grant voted by the House of Representatives ... Rs. 17,92,000.

Accounts.	Allotments, 1937-38.	Heads of Account.	Estimates, 1938-39.
Rs.	Rs.	(a) Interest Free Advances.	Rs.
		Advances repayable—	
	7,27,000	Civil Advances	7,00,000
	1,99,000	Special Advances	4,00,000
	5,82,000	Advances Recoverable (Posts and Telegraphs)	6,90,000
	1,000	Advances Recoverable (Defence)	2,000
	10,000	Permanent Advances (Civil)	...
...	15,19,000	Total, Interest Free Advances ...	17,92,000

DEMAND No. 45.

LOANS TO RAILWAY BOARD.

Voted ... Rs. 4,77,000.

Grant voted by the House of Representatives ... Rs. 4,77,000.

Accounts.	Allotments, 1937-38.	Heads of Account.	Estimates, 1938-39.
Rs.	Rs.		Rs.
		(c) Loans to the Burma Railway Board.	
...	34,51,000	(1) Loans to the Burma Railway Board on Capital Account ...	4,77,000
...	34,51,000	**Total** ...	4,77,000

BOOK 3.

GOVERNMENT OF BURMA

WAYS AND MEANS

BUDGET FOR 1938-39

INCLUDING

DEBT, DEPOSIT AND REMITTANCE HEADS.

BOOK (3)

BURMA BUDGET FOR 1938-39.

RECEIPTS—NET. ABSTRACT.

Accounts, 1936-37.	Estimates, 1937-38.	Heads of Account.	Page	Estimates, 1938-39.
Rs.	Rs.			Rs.
	1,79,08,000	(*a*) **Revenue Surplus brought down from Book 1.**		38,54,000
		DEBT, DEPOSIT AND REMITTANCE HEADS.		
		N. Public Debt	4	...
	45,99,000	**O. Unfunded Debt**	4	89,43,000
	79,41,000	**P. Deposits and Advances**	6	14,46,000
		Q. Loans and Advances by Government	8-12	7,48,000
		S. Remittances—		
	1,91,000	I.—Remittances within Burma ...	14	3,00,000
	...	II.—Remittances between England and Burma.	16	...
	...	**T.—Transfers of Cash between England and Burma.**	16	...
...	1,27,31,000	TOTAL, RECEIPTS UNDER DEBT, DEPOSIT AND REMITTANCE HEADS.	...	1,14,37,000
		Deduct.—Amount transferred to meet expenditure on interest free Advances and interest bearing Loans and Advances in Statement C. of Book 1.	...	40,34,000
		(*b*) **Net Total under Debt, Deposit and Remittance Heads.**	...	74,03,000
...	2,00,00,000	* (*c*) **Opening Balance** ...	...	2,78,93,000
...	5,06,39,000	GRAND TOTAL, (*a*), (*b*) and (*c*) ...	...	3,91,50,000

* The Opening Balance for 1938-39 is based on the latest estimate available in the Finance Department.

BURMA BUDGET FOR 1938-39.

DISBURSEMENTS—NET. ABSTRACT.

Accounts, 1936-37.	Estimates, 1937-38.	Heads of Account.	Page	Estimate 1938-39.
Rs.	Rs.			Rs.
	...	(a) Revenue Deficit brought down from Book 1.		...
	25,40,000	(b) Capital Expenditure not debitable to Revenue.		...
		DEBT, DEPOSIT AND REMITTANCE HEADS.		
	,15,54,000	N. Public Debt	5	...
		O. Unfunded Debt	5	...
		P. Deposits and Advances	7	...
	39,52,000	Q. Loans and Advances by Government	9-13	...
		S. Remittances—		
	...	I.—Remittances within Burma ...	15	...
	...	II.—Remittances between England and Burma.	17	...
	...	T.—Transfers of Cash between England and Burma.	17	...
...	1,55,06,000	(c) TOTAL, DISBURSEMENTS UNDER DEBT, DEPOSIT AND REMITTANCE HEADS.	...	...
...	3,25,93,000	(d) Closing Balance	...	3,91,50,000
...	5,06,39,000	GRAND TOTAL (a), (b), (c) and (d) ...	...	3,91,50,000

DETAILS : BOOK (3).

RECEIPTS.

Accounts, 1936-37.	Budget Estimates, 1937-38.	Budget Estimates, NET, 1937-38.	Heads of Account.	Budget Estimates, 1938-39.	Budget Estimates, NET, 1938-39.
Rs.	Rs.	Rs.		Rs.	Rs.
			N. Public Debt.		
			A. Debt raised in Burma—		
			II. Floating Debt :—		
	1,65,00,000	...	Treasury Bills ...	50,00,000	...
	...	-1,15,54,000	III. Burma Debt to Government of India † :—	...	
...	1,65,00,000	-1,15,54,000	**Total, N. Public Debt** ...	50,00,000	...
			O. Unfunded Debt.		
	1,57,10,000	+24,00,000	Post Office Savings Bank Deposits	1,56,00,000	+27,00,0
	30,00,000	+25,00,000	Post Office Cash Certificates ...	40,00,000	+38,00,0
	45,60,000	-3,02,000	State Provident Funds ...	48,06,000	+24,55,0
			Other Accounts :—		
	1,000	+1,000 {	Railway Staff Benefit Fund ...	300	-12,70
			Cemetery Endowment Fund ...	...	...
			For rounding ...	+700	+70
...	2,32,71,000	+45,99,000	**Total, O. Unfunded Debt** ...	2,44,07,000	+89,43,0

† Transferred to Revenue Section.

DETAILS : BOOK (3). DISBURSEMENTS.

Accounts, 1936-37.	Budget Estimates, 1937-38.	Heads of Account.	Budget Estimates, 1938-39.
Rs.	Rs.		Rs.
		N. Public Debt.	
		A. DEBT RAISED IN BURMA—	
		II. Floating Debt :—	
	1,65,00,000	Treasury Bills	50,00,000
	1,15,54,000	III. Burma Debt to Government of India † :—	...
...	2,80,54,000	**Total, N. Public Debt** ...	50,00,000
		O. Unfunded Debt.	
	1,33,10,000	Post Office Savings Bank Deposits ...	1,29,00,000
	5,00,000	Post Office Cash Certificates	2,00,000
	48,62,000	State Provident Funds	23,51,000
		Other Accounts :—	
	...	Railway Staff Benefit Fund	13,000
		Cemetery Endowment Fund	...
...	1,86,72,000	**Total, O. Unfunded Debt** ...	1,54,64,000

† Transferred to Revenue Section.

DETAILS : BOOK (3).

RECEIPTS.

Accounts, 1936-37.	Budget Estimates, 1937-38.	Budget Estimates, NET, 1937-38.	Heads of Account.	Budget Estimates, 1938-39.	Budget Estimates, NET, 1938-39.
Rs.	Rs.	Rs.	**P. Deposits and Advances.**	Rs.	Rs.
			(A) RESERVE FUNDS.		
	4,52,000	-44,57,000	Depreciation Reserve Fund—Railways.	3,86,000	+ 3,86,000
	1,87,000	+82,000	Renewals Reserve Fund—Posts and Telegraphs.	1,87,000	- 4,02,000
			(A) SINKING FUNDS.		
	1,05,83,000	+1,05,83,000	Appropriation for Reduction or Avoidance of Debt.†	...	...
			(B) RESERVE FUNDS.		
	71,000	+71,000	Post Office Cash Certificate Bonus Fund.	25,000	+ 25,000
	9,96,000	-13,04,000	Road Fund *	...	...
	...	-2,28,000	Fund for Economic Development and Improvement of Rural Areas.*	...	...
	15,000	+15,000	Fund for Development of Civil Aviation.*	...	...
	1,50,000	+40,000	General Police Fund ‡ ...	...	...
			(C) OTHER DEPOSIT ACCOUNTS.		
			Deposits of Local Funds :—		
	2,06,95,000	+7,07,000	District Funds	98,00,000	+ 3,53,000
			Municipal Funds ...	52,40,000	- 2,20,000
			Cantonment Funds ...	1,20,000	- 20,000
			Other Funds ...	63,40,000	- 3,70,000
			Departmental and Judicial Deposits :—		
	3,34,71,000	-94,000	Civil Deposits ...	3,80,00,000	...
	3,83,43,000	+28,71,000	Other Deposits ...	3,32,29,000	- 38,000
	11,000	-11,000	Other Accounts ...	11,000	...
	39,93,000	+11,000	Advances Repayable	43,64,000	+17,34,000
	10,000	...	Permanent Advances ...	13,000	...
	12,000	+1,000	Accounts with Foreign Governments and Indian States.	13,000	- 4,000
	7,84,95,000	-4,45,000	Accounts with India ...	2,00,00,000	...
	1,56,60,000	+1,08,000	Accounts between Burma and the Burma Railways.	58,00,000	...
	80,000	-10,000	Accounts with the Reserve Bank	75,000	...
	3,63,000	+1,000	SUSPENSE :—Suspense Accounts ...	5,97,60,000	+ 1,000
	2,91,00,000	...	Cheques and Bills	2,78,00,000	...
	3,00,000	...	Departmental and Similar Accounts.	4,02,000	+ 1,000
...	23,29,87,000	+79,41,000	**Total, P. Deposits and Advances.**	21,15,85,000	+14,46,000

† Transferred to Revenue Section.
* *Pro forma* accounts only now maintained.
‡ Since abolished.

DETAILS : BOOK (3). DISBURSEMENTS.

Accounts, 1936-37.	Budget Estimates, 1937-38.	Heads of Account.	Budget Estimates, 1938-39.
Rs.	Rs.		Rs.
		P. Deposits and Advances.	
		(A) RESERVE FUNDS.	
		Depreciation Reserve Fund—Railways † ...	...
	49,09,000	Renewals Reserve Fund—Posts and Telegraphs	5,89,000
	1,05,000		
		(A) SINKING FUNDS.	
	...	Appropriation for Reduction or Avoidance of Debt.†	...
		(B) RESERVE FUNDS.	
	...	Post Office Cash Certificate Bonus Fund ...	...
	23,00,000	Road Fund *	...
	2,28,000	Fund for Economic Development and Improvement of Rural Areas *.	...
	...	Fund for Development of Civil Aviation * ...	...
	1,10,000	General Police Fund ‡	...
		(C) OTHER DEPOSIT ACCOUNTS.	
		Deposits of Local Funds :—	
	1,99,88,000	District Funds	94,47,000
		Municipal Funds	54,60,000
		Cantonment Funds	1,40,000
		Other Funds	67,10,000
		Departmental and Judicial Deposits :—	
	3,35,65,000	Civil Deposits	3,80,00,000
	3,54,72,000	Other Deposits	3,32,67,000
	22,000	Other Accounts	11,000
	39,82,000	Advances Repayable ... Rs. 44,22,000	26,30,000
		Deduct—Amount shown as voted in Statement C of Book 1. ... Rs. 17,92,000	
	10,000	Permanent Advances	13,000
	11,000	Accounts with Foreign Governments and Indian States. ...	17,000
	7,89,40,000	Accounts with India ...	2,00,00,000
	1,55,52,000	Accounts between Burma and the Burma Railways.	58,00,000
	90,000	Accounts with the Reserve Bank	75,000
	3,62,000	SUSPENSE :—Suspense Accounts	5,97,59,000
	2,91,00,000	Cheques and Bills	2,78,00,000
	3,00,000	Departmental and Similar Accounts	4,01,000
...	22,50,46,000	**Total, P. Deposits and Advances** ...	21,01,19,000

† Transferred to Revenue Section.
* *Pro forma* accounts only now maintained.
‡ Since abolished.

DETAILS : BOOK (3).

RECEIPTS.

Accounts, 1936-37.	Budget Estimates, 1937-38.	Budget Estimates, NET, 1937-38.	Heads of Account.	Budget Estimates, 1938-39.	Budget Estimates, NET, 1938-39.
Rs.	Rs.	Rs.		Rs.	Rs.
			Q. Loans and Advances by Government.		
			Loans to Burma Railway Board :—		
	...	-34,51,000	(2) Loans to Burma Railway Board on Capital Account.	...	-4,77,000
			(3) Loans to Burma Railway Board on Revenue Account.	...	...
...	...	-34,51,000	Total, Loans to Burma Railway Board.	...	-4,77,000
			Loans to the Federated Shan States:—		
	5,52,000	-7,42,000	(1) Share of Burma debt to India ascribed to the Federal Fund of the Federated Shan States.	...	...
			(2) Other Loans to the Federal Fund of the Federated Shan States.	...	...
...	5,52,000	-7,42,000	Total, Loans to the Federated Shan States.	...	..
			Loans to Municipalities, Port Trusts, etc.—		
	56,970	+ 6,970	Loans to Municipalities ...	56,950	+ 6,950
	6,520	+ 6,520	Loans to District and other Local Fund Committees.	6,680	+ 6,680
	...	- 4,000	Loans to Land-holders and other notabilities.	4,700	+ 700
			Advances to Cultivators :—		
			(1) Advances under the Agriculturists' Loans Act—		
	...	- 1,000	(i) Areas specified in Part I of the 2nd Schedule in the Government of Burma Act, 1935.	2,400	+ 400
	6,50,000	+2,50,000	(ii) Other areas ...	5,39,000	+1,39,000
...	7,13,490	+ 2,58,490	Carried over, Loans to Municipalities, Port Trusts, etc.	6,09,730	+1,53,730

DETAILS : BOOK (3). DISBURSEMENTS.

Accounts, 1936-37.	Budget Estimates, 1937-38.	Heads of Account.	Budget Estimates, 1938-39.
Rs.	Rs.		Rs.
		Q. Loans and Advances by Government.	
		Loans to Burma Railway Board :—	
	34,51,000	(2) Loans to Burma Railway Board on Capital Account.	4,77,000
		(3) Loans to Burma Railway Board on Revenue Account.	
...	34,51,000	Total, Loans to Burma Railway Board ...	4,77,000
		Loans to the Federated Shan States :—	
	12,94,000	(1) Share of Burma debt to India ascribed to the Federal Fund of the Federated Shan States.	...
		(2) Other Loans to the Federal Fund of the Federated Shan States.	...
...	12,94,000	Total, Loans to the Federated Shan States	...
		Loans to Municipalities, Port Trusts, etc.—	
	50,000	Loans to Municipalities	50,000
	...	Loans to District and other Local Fund Committees.	
	4,000	Loans to Land-holders and other notabilities	4,000
		Advances to Cultivators :—	
		(1) Advances under the Agriculturists' Loans Act—	
	1,000	(i) Areas specified in Part I of the 2nd Schedule in the Government of Burma Act, 1935.	2,000
	4,00,000	(ii) Other areas	4,00,000
...	4,55,000	Carried over, Loans to Municipalities, Port Trusts, etc.	4,56,000

DETAILS : BOOK (3).

RECEIPTS.

Accounts, 1936-37.	Budget Estimates, 1937-38.	Budget Estimates, NET, 1937-38.	Heads of Account.	Budget Estimates, 1938-39.	Budget Estimates, NET, 1938-39.
Rs.	Rs.	Rs.		Rs.	Rs.
	7,13,490	+2,58,490	Brought forward, Loans to Municipalities, Port Trusts, etc.	6,09,730	+1,53,730
	9,000	+ 7,000	(2) Loans under the Land Improvement Loans Act.	9,000	+ 7,000
	1,40,000	+1,40,000	(3) Advances to Cultivating Tenants of Government Estates	...	...
	73,550	− 26,450	(4) Loans to Agricultural Credit Societies.	1,31,100	−5,68,900
	...	−1,00,000	(5) Loans to Land Mortgage Banks.	...	...
	...	...	(6) Other Advances	...	...
	...	...	Regimental and other Loans (Defence):—	800	+ 800
			Miscellaneous Loans and Advances :—		
	5,000	...	(1) Loans to Local Bodies (other than Loans under the Local Authorities Loans Act)—	5,000	...
	1,360	+ 1,360	(2) Loans to Co-operative Societies (other than Agricultural Credit Societies) and Weavers.	1,340	+ 1,340
	...	...	(3) Loans to Fishermen ...	300	− 700
	1,600	+ 1,600	(4) Other Advances	6,770	+ 6,770
			Deduct—for rounding ...	40	− 40
...	9,44,000	+2,82,000	Total, Loans to Municipalities, Port Trusts, etc.	7,64,000	−4,00,000

DETAILS : BOOK (3). DISBURSEMENTS.

Accounts, 1936-37.	Budget Estimates, 1937-38.	Heads of Account.	Budget Estimates, 1938-39.
Rs.	Rs.		Rs.
	4,55,000	Brought forward, Loans to Municipalities, Port Trusts, etc.	4,56,000
	2,000	(2) Loans under the Land Improvement Loans Act.	2,000
	...	(3) Advances to Cultivating Tenants of Government Estates.	...
	1,00,000	(4) Loans to Agricultural Credit Societies ...	7,00,000
	1,00,000	(5) Loans to Land Mortgage Banks ...	...
	...	(6) Other Advances	...
	...	Regimental and other Loans (Defence) :—	...
		Miscellaneous Loans and Advances :—	
	5,000	(1) Loans to Local Bodies (other than Loans under the Local Authorities Loans Act).	5,000
	...	(2) Loans to Co-operative Societies (other than Agricultural Credit Societies and Weavers.	...
	...	(3) Loans to Fishermen	1,000
	...	(4) Other Advances	...
...	6,62,000	Total, Loans to Municipalities, Port Trusts, etc.	11,64,000

DETAILS : BOOK (3).

RECEIPTS.

Accounts, 1936-37.	Budget Estimates, 1937-38.	Budget Estimates, NET, 1937-38.	Heads of Account.	Budget Estimates, 1938-39.	Budget Estimates, NET, 1938-39.
Rs.	Rs.	Rs.		Rs.	Rs.
			Loans to Government Servants.		
			House-Building Advances :—		
	2,17,000	- 15,000	(1) Civil Department ...	1,75,000	- 55,000
	14,000	- 2,000	(2) Posts and Telegraphs Department.	14,700	- 5,300
	4,000	...	(3) Defence Services ...	4,000	- 26,000
			Advances for Purchase of Motor-cars :—		
	2,19,000	- 36,000	(1) Civil Department ...	2,00,000	- 50,000
	6,000	- 4,000	(2) Posts and Telegraphs Department.	6,000	- 6,000
	32,000	- 6,000	(3) Defence Services ...	40,000	+ 1,000
			Advances for Purchase of other Conveyances :—		
	5,000	+ 3,000	(1) Civil Department ...	3,000	+ 1,000
	1,000	...	(2) Posts and Telegraphs Department.	100	+ 100
	...	- 700	(3) Defence Services ...	1,000	...
		...	Passage Advances :—		
	5,000	...	(1) Civil Department ..	16,000	+ 1,000
			(2) Posts and Telegraphs Department.	...	...
			(3) Defence Services ...	...	- 1,000
			Other Advances :—		
	20,000	+ 20,000	(1) Civil Department ...	500	...
			(2) Posts and Telegraphs Department.		
			(3) Defence Services ...		
	...	- 300	For rounding ...	- 300	- 800
...	5,23,000	- 41,000	Total, Loans to Government Servants.	4,60,000	- 1,41,000
...	20,19,000	- 39,52,000	**Total, Q. Loans and Advances by Government.**	12,24,000	- 10,18,000
			Deduct—Amount of recoveries of pre-Separation Loans and Advances transferred to the head "XLI. Extraordinary Receipts" in Book I.	4,76,000	+ 17,66,000
...	...	...	**Net Total, Q. Loans and Advances.**	7,48,000	+ 7,48,000

DETAILS : BOOK (3). DISBURSEMENTS.

Accounts, 1936-37.	Budget Estimates, 1937-38.	Heads of Account.	Budget Estimates, 1938-39.
Rs.	Rs.		Rs.
		Loans to Government Servants.	
		House-Building Advances :—	
	2,32,000	(1) Civil Department	2,30,000
	16,000	(2) Posts and Telegraphs Department ...	20,000
	4,000	(3) Defence Services	30,000
		Advances for Purchase of Motor-cars :—	
	2,55,000	(1) Civil Department	2,50,000
	10,000	(2) Posts and Telegraphs Department ..	12,000
	38,000	(3) Defence Services	39,000
		Advances for Purchase of other Conveyances :—	
	2,000	(1) Civil Department	2,000
	1,000	(2) Posts and Telegraphs Department ...	...
	700	(3) Defence Services	1,000
		Passage Advances :—	
	5,000	(1) Civil Department	15,000
		(2) Posts and Telegraphs Department ...	...
		(3) Defence Services	1,000
		Other Advances :—	
	...	(1) Civil Department	500
	...	(2) Posts and Telegraphs Department ...	...
	...	(3) Defence Services	...
	+300	For rounding	+500
...	5,64,000	Total, Loans to Government Servants ...	6,01,000
...	59,71,000	**Total, Q. Loans and Advances by Government.**	22,42,000
		Deduct—Amount shown as voted in Statement C of Book I.	22,42,000
...	...	**Net Total, Q. Loans and Advances ...**	...

DETAILS : BOOK (3).

RECEIPTS.

Accounts, 1936-37.	Budget Estimates, 1937-38.	Budget Estimates, NET, 1937-38.	Heads of Account.	Budget Estimates, 1938-39.	Budget Estimates NET, 1938-39.
Rs.	Rs.	Rs.		Rs.	Rs.
			S. Remittances.		
			I.—REMITTANCES WITHIN BURMA.		
	7,81,00,000	+2,00,000	Money Orders :—Inland Money Orders (Postal).	4,30,00,000	+3,00,000
	1,63,51,000	− 9,000	Cash Remittances and adjustments between officers rendering accounts to the same Accountant-General or Comptroller.	17,43,00,000	...
			Remittance by Bills :—		
	...	...	Supply Bills—Local Supply Bills	46,00,000	...
	...	...	Remittance Transfer Receipts (Local).	27,00,000	...
	...	...	Adjusting Accounts between Burma and the Federated Shan States.	4,80,000	...
	2,88,79,000	...	Exchange Account between Civil and Posts and Telegraphs, *i.e.* Net receipts by Civil Treasuries from Posts and Telegraphs.	57,87,000	...
	1,22,82,000	...	Exchange Account between Civil and Defence Services, *i.e.* Net withdrawals from Civil Treasuries by Defence Services.	1,40,15,000	...
	15,000	...	Exchange Account between Posts and Telegraphs and Defence Services.	...	...
...	13,56,27,000	+1,91,000	TOTAL, I. REMITTANCES WITHIN BURMA.	24,48,82,000	+3,00,000

DETAILS: BOOK (3).

DISBURSEMENTS.

Accounts, 1936-37.	Budget Estimates, 1937-38.	Heads of Account.	Budget Estimates, 1938-39.
Rs.	Rs.		Rs.
		S. Remittances	
		I.—Remittances within Burma.	
	7,79,00,000	Money Orders :— Inland Money Orders (Postal)	4,27,00,000
	1,63,60,000	Cash Remittances and adjustments between officers rendering accounts to the same Accountant-General or Comptroller.	17,43,00,000
		Remittance by Bills :—	
	...	Supply Bills—Local Supply Bills	46,00,000
	...	Remittance Transfer Receipts (Local) ...	27,00,000
	...	Adjusting Accounts between Burma and the Federated Shan States.	4,80,000
	2,88,79,000	Exchange Account between Civil and Posts and Telegraphs, *i.e.* Net payments into Civil Treasuries by Posts and Telegraphs.	57,87,000
	1,22,82,000	Exchange Account between Civil and Defence Services, *i.e.* Net issues from Civil Treasuries to Defence Services	1,40,15,000
	15,000	Exchange Account between Posts and Telegraphs and Defence Services.	...
...	13,54,36,000	Total, I. Remittances within Burma ...	24,45,82,000

DETAILS : BOOK (3).

RECEIPTS.

Accounts, 1936-37.	Budget Estimates, 1937-38.	Budget, Estimates, NET, 1937-38.	Heads of Account	Budget Estimates, 1938-39.	Budget Estimates, NET, 1938-39.
Rs.	Rs.	Rs.		Rs.	Rs.
			II.—REMITTANCES BETWEEN ENGLAND AND BURMA.		
			Remittance Account between England and Burma :—		
			(Rupee and Sterling Account.)		
			A.—Accounts with the Secretary of State :—		
	12,33,000	...	I.—Items adjustable in Burma	18,32,000	...
	15,17,000	...	II.—Items adjustable in England	6,07,000	...
			B.—Accounts with the High Commissioner :—		
	73,01,000	..	I.—Items adjustable in Burma	76,66,000	...
	74,000	...	II.—Items adjustable in England	88,000	...
...	1,01,25,000	...	TOTAL, II. REMITTANCES BETWEEN ENGLAND AND BURMA.	1,01,93,000	...
...	14,57,52,000	+1,91,000	**Total, S. Remittances ...**	25,50,75,000	+3,0[illegible]
			T.—Transfers of Cash between England and Burma (Rupee and Sterling Accounts).		
	89,12,000	...	Remittances through the Reserve Bank.	88,71,000	...
	...	...	Other Miscellaneous Transfers ...	...	
...	89,12,000	...	**Total, T. Transfer of Cash between England and Burma.**	88,71,000	...

DETAILS : BOOK (3).

DISBURSEMENTS.

Accounts, 1936-37.	Budget Estimates, 1937-38.	Heads of Account.	Budget Estimates, 1938-39.
Rs.	Rs.		Rs.
		II.—REMITTANCES BETWEEN ENGLAND AND BURMA.	
		Remittance Account between England and Burma :—	
		(Rupee and Sterling Account.)	
		A.—Accounts with the Secretary of State :—	
...	12,33,000	I.—Items adjustable in Burma ...	18,32,000
...	15,17,000	II.—Items adjustable in England ...	6,07,000
		B.—Accounts with the High Commissioner :—	
...	73,01,000	I.—Items adjustable in Burma ...	76,66,000
...	74,000	II.—Items adjustable in England ...	88,000
...	1,01,25,000	TOTAL, II. REMITTANCES BETWEEN ENGLAND AND BURMA.	1,01,93,000
...	14,55,61,000	**Total, S. Remittances ...**	25,47,75,000
		T.—Transfers of Cash between England and Burma (Rupee and Sterling Accounts).	
...	89,12,000	Remittances through the Reserve Bank ...	88,71,000
...	...	Other Miscellaneous Transfers	...
...	89,12,000	**Total, T. Transfer of Cash between England and Burma.**	88,71,000

TABLE I.

Statement showing particulars of guarantees given by the Government of Burma in respect of loans, debentures, etc., issued by Local Authorities and other institutions.

Nature of guarantee.	Principal liability originally guaranteed.	Principal liability repaid by institution guaranteed up to 1st February 1938.	Principal liability outstanding.
	Rs.	Rs.	Rs.
1. Principal and interest of Pegu District Central Co-operative Bank, Limited debentures for Rs. 4,00,000 issued in April 1936 at 3½ per cent redeemable by annual drawings of Rs. 20,000.	4,00,000	20,000	3,80,000

TABLE II.

Statement showing Interest-bearing Obligations of the Government of Burma outstanding at the close of each financial year.

(In lakhs of Rupees.)

—— (1)	Balance on *1st April 1937. (2)	Balance on 31st March 1938. (3)	Balance on 31st March 1939. (4)
Interest-bearing Obligations :—			
Loans :— (*a*) Debt to the Government of India	5075·49	5027·90	4978·63
(*b*) Treasury Bills	...	...	...
(*c*) Ways and Means Advances ...	...	...	...
Other Obligations :— Post Office Savings Banks ...	209·04	235·04	262·04
Post Office Cash Certificates ...	...	36·00	74·00
State Provident Funds, etc.	161·50	176·22	192·97
Renewals Reserve Fund (Posts and Telegraphs).	23·34	24·03	20·01
Sums deemed to be owing to the Railway Board on account of :— Depreciation Reserve Fund (Railways)	148·33	124·62	98·48
State Railway Provident Funds ...	218·66	205·55	191·92
Railway Staff Benefit Fund ...	·37	·14	·01
Total, Loans ...	5075·49	5027·90	4978·63
Total, Other Obligations ...	761·24	801·60	839·43
Total, Interest-bearing Obligations ...	5836·73	5829·50	5818·06
Interest-yielding Assets :— Capital deemed to be owing by the Burma Railway Board.	3469·13	3469·13	3473·90
Capital advanced to other Commercial Departments.	900·95	906·60	(*a*) 222·65
Liability to Burma for share of Debt by Federated Shan States.	124·25	139·17	136·86
Other Interest-bearing Loans :— Loans to Municipalities, Port Trusts, etc.	55·10	50·72	54·72
Loans to Government Servants ...	9·12	7·98	9·39
Total, Interest-yielding Assets ...	4558·55	4573·60	3897·52
Cash in Treasuries and Banks ...	200·00	278·93	391·98
Balance of total Interest-bearing Obligations not covered by above assets.	1078·18	976·97	1528·56

* Revised figure based on the second interim report of the Application Committee.

(*a*) Excludes expenditure in the Irrigation Department and that in the Forest Department (except the Utilization Circle) as these Departments are not treated as Commercial Departments with effect from 1st April 1938.

TAB

PRO FORMA ACCOUNT

Fund.	1937-38 (Revised Estimates).			
	Opening Balance 1st April 1937.	Receipts.	Expenditure.	Closing Balance 31st March 1938.
	Rs.	Rs.	Rs.	Rs.
1. Road Development Fund	32,88,100	9,96,000	23,00,000	19,84,100
2. Civil Aviation Development Fund ...	...	15,000	...	15,000
3. Economic Development and Improvement of Rural Areas Fund.	9,25,920	...	1,95,990	7,29,930
4. Agricultural Research Fund (Total) ...	1,470	74,903	26,042	50,331
(*a*) Rice Research Scheme ...	...	*5,303*	*5,303*	...
(*b*) Marketing Scheme	*731*	*58,400*	*20,000*	*39,131*
(*c*) Sugar-cane beetle Scheme ...	...	*11,200*	...	*11,200*
(*d*) Tobacco Research Scheme ...	*739*	...	*739*	...
5. Cotton Cess Fund	...	13,000	11,000	2,000
6. Sericultural Development Fund ...	321	...	321	...
7. Handloom Industry Development Fund	9,817	...	9,817	...
8. Sugar Excise Fund	29,355	...	17,100	12,255

LE III.

OF DEVELOPMENT FUNDS.

1938-39 (Budget Estimates).			Remarks.
Receipts.	Expenditure.	Closing Balance 31st March 1939.	
Rs.	Rs.	Rs.	
11,20,000	17,99,000	13,05,100	Receipts calculated at one-fourth of Motor Spirit Duty.
23,750	...	38,750	Do.
...	2,24,470	5,05,460	Grant made by the Government of India.
...	20,000	30,331	Grant made by the Imperial Council of Agricultural Research.
...	...	...	
...	*20,000*	*19,131*	
...	...	*11,200*	
...	...	...	
13,000	11,000	4,000	Receipts derived from the collection of cess on cotton under the Cotton Cess Act. Expenditure on Cotton Research Schemes sanctioned by the Burma Cotton Committee.
...	...	...	Grant made by the Government of India.
...	..	...	
...	12,100	155	Grant made by the Government of India. Expenditure represents free grants of seed for one acre, and in some cases of fertiliser, to cultivators.

TAB

ACCOUNT OF POST

Fund.	1937-38 (Revised Estimates).			
	Opening Balance 1st April 1937.	Receipts.	Expenditure.	Closing Balance 31st March 1938.
	Rs.	Rs.	Rs.	Rs.
1. Renewals and Replacements Fund ...	23,34,352	1,87,000	1,18,000	24,03,352
2. Post Office Cash Certificate Bonus Fund.	...	71,000	...	71,000

TAB

DEPOSIT ACCOUNT OF RAILWAY FUNDS DEEMED

Fund.	1937-38 (Revised Estimates).			
	Opening Balance 1st April 1937.	Receipts.	Expenditure.	Closing Balance 31st March 1938.
	Rs.	Rs.	Rs.	Rs.
1. Railway Provident Fund	2,18,66,260	8,32,000	21,43,000	2,05,55,260
2. Railway Depreciation Fund ...	1,48,32,480	4,04,000	27,75,000	1,24,61,480
3. Railway Staff Benefit Fund ...	36,909	1,000	24,000	13,909

LE IV.

OFFICE DEPOSIT FUNDS.

1938-39 (Budget Estimates).			Remarks.
Receipts.	Expenditure.	Closing Balance 31st March 1939.	
Rs.	Rs.	Rs.	
1,87,000	5,89,000	20,01,352	Receipts represent appropriations from revenue
25,000	...	96,000	

LE V.

TO BE OWING TO THE RAILWAY BOARD.

1938-39 (Budget Estimates).			Remarks.
Receipts.	Expenditure.	Closing Balance 31st March 1939.	
Rs.	Rs.	Rs.	
7,79,400	21,43,000	1,91,91,660	Receipts represent interest credited to the Fun by Government.
3,86,000	30,00,000	98,47,480	
300	13,000	1,209	

TABLE VI.

Pro forma Account of Receipts and Expenditure from Sunday Penalty Fees.

—	Actuals.	Revised Estimates, 1937-38.	Budget Estimates, 1938-39.
Receipts.			
Rangoon	...	90,000	1,43,000
Outports	...	21,000	21,500
Total ...	..	1,11,000	1,64,500
Expenditure.			
Payments to officers out of penalty fees including Crown overtime—			
Rangoon	...	15,500	20,000
Outports	...	1,400	2,100
Total ...	...	16,900	22,100
Available for payment to Seamen and Customs Welfare Institutions—			
Rangoon	...	74,500	1,23,000
Outports	...	19,600	19,400
Total ...	...	94,100	1,42,400
Amount included in the budget for payment to Seamen and Customs Welfare Institutions—			
Rangoon	...	48,620	36,000
Outports	...	4,320	4,320
Total ...	...	52,940	40,320

These penalty fees are paid by merchants and shipowners for working cargoes on Sundays and closed holidays, in addition to overtime. These receipts are distributed among certain specified Seamen's and Customs Welfare Institutions after crediting Government revenues with the amount to be disbursed as Crown overtime.

Explanatory Memorandum to Book 3 by Finance Secretary.

Explanatory Memorandum to Book 3.

Book 3 is the ways and means budget, that is, it contains the details of Government's banking transactions. Such items under advances and loans and advances that require the vote of the House of Representatives have been transferred by means of a deduct entry to statement C of Book 1 with the necessary details shown in Book 2 against demands Nos. 43, 44 and 45. The recoveries of pre-separation loans and advances which it has been decided shall be credited as revenue receipts have also been transferred to the head "XLI. Extraordinary Receipts" in Book 1 by means of a deduct entry in this book. At pages 2 and 3 of Book 3 is an abstract of the main divisions of the debt, deposit and remittance heads shown net ; in next year's estimates the net figures are all plus and are therefore shown on the receipts side. The abstract also includes the revenue surplus brought down from Book 1 and also the deduct entry which transfers to statement C of Book 1 the amount required to finance the advances and loans and advances shown in statement C of that book. The abstract concludes with the opening balance in accordance with the latest estimates available in the Finance Department. The total of the revenue surplus, the net receipts under the various debt, deposit and remittance heads less the deduct entry plus the opening balance go to make up the closing balance which is the only figure which appears on the disbursement side of the abstract for next year. Following this abstract is a more detailed statement under the various heads.

N.—Public Debt.

2. It is estimated that we shall probably require to sell treasury bills to the extent of 50 lakhs in August and September of 1938 in view of the large repayment of debt to India due on the last day of September. These treasury bills will be repaid during the course of the year as the revenues come in. The budget estimate for the current year was 165 lakhs but actually only 90 lakhs of four months' bills were sold ; these have all been repaid. The dates on which these were issued and the

average rate of accepted tenders and the average rate of interest are shown below :—

Date.			Amount in lakhs.	Average rate of accepted tenders.	Average rate of interest per annum.
				Rs. A. P.	Rs. A. P.
10th September 1937	...	...	30	99 12 9	0 9 9
24th September 1937	...	...	30	99 11 11	0 12 3
8th October 1937	...	...	30	99 10 8	0 15 11
Average rate of interest		...	...	..	0 12 8

The average rate of interest paid by the Government of India on three months' treasury bills, which tends to be lower than the rate of interest on four months' treasury bills, was Re. 0-10-3 for bills sold during the same period. The reason why the estimate for treasury bills is lower for next year is that we hope to start the year with a larger opening balance and therefore require less short-term money to maintain our bank balance above the minimum prescribed.

The Burma debt to the Government of India is no longer shown in the ways and means budget since the exact amount due for repayment is shown in the revenue account and it is unnecessary to repeat it here.

There is no proposal for the issue of a public loan in 1938-39 and hence no estimate for any receipt under this head.

O.—Unfunded Debt.

3. Variations between budget estimates for the current year and for next year are as follows :—

Savings Bank Deposits.—We are allowing 3 lakhs more for excess of deposits over withdrawals in the post office savings bank. This estimate is based on actuals which display a steady growth in savings bank business.

Post Office Cash Certificates.—Post office cash certificates show an increase of 13 lakhs net. This also is based on actual figures for the current year. It shows that Burma post office cash certificates are more popular than we expected them to be. Discharge of pre-separation cash certificates is the liability of the Government of India and does not appear here. Hence the low figure under disbursements.

State Provident Funds.—In the budget for 1937-38 provision was made here for repayment from that portion of the State

Railway provident fund deemed to be owing by Government, under section 77 of the Act, to the Railway Board whereas in next year's budget it has been provided as a charge against revenue as a specific repayment of debt. This mainly accounts for the difference between last year's figure of − 3 lakhs net and next year's figure of over + 24 lakhs net.

P.—Deposits and Advances.

4. (A) *Reserve Funds.—Railway Depreciation Reserve Fund.*—In the budget for the current year repayment to the Railway Board of amounts from that portion of the depreciation reserve fund deemed to be owing by Government were shown here whereas in next year's budget, as in the case of the Railway provident fund, the amount is provided as a charge against revenue as a specific repayment of debt. The receipt under this head represents the amount of interest credited by Government to the fund which is debited against the revenue head "17. Interest."

Posts and Telegraphs Renewals Reserve Fund.—The excess of expenditure over appropriation to the fund is due to the abandonment of certain telegraph lines involving a reduction of capital which is met by withdrawals from the renewals reserve fund.

Sinking Funds.—There is no sinking fund for the reduction of debt since the actual amount payable to India is shown as a charge against revenue in the revenue section.

(B) *Reserve Funds.*—In the current year's budget there were transactions between the various reserve funds in the revenue section of the accounts which have been eliminated from next year's budget. A pro forma account of these funds is shown in Table III of this book. The cash certificate bonus fund however remains. In this fund is deposited annually the amount required in respect of each year to make good the difference between the purchase price and redemption value of cash certificates.

Other Deposit Accounts.—Deposit of local funds is an account of the transaction of local funds for whom Government acts as a banker and represents their deposits with Government and their withdrawals from the treasuries.

Departmental and Judicial Deposits.—These amounts represent money deposited with Government in courts and revenue offices and other departments which eventually are paid out to some other person. The difference (minus) for next year represents the fact that including repayments from deposits made this year repayments are expected to exceed deposits.

Advances Repayable.—Part of these are voted and are shown in statement C, hence the deduct entry on the disbursement side of the account. These represent advances of pay and travelling allowances to officers on transfer, advances to contractors, etc., which are voted. Forest advances which record expenditure of the Forest Department that is incurred prior to submission of detailed accounts and other departmental advances, and accounts with Foreign Governments, India, etc., which record accounts exchanged with accounting officers in India and between the accounts offices of Burma and the Burma Railways are not voted. The actual expenditure involved is finally recorded under the revenue service and debt heads. The entries therefore on each side of the ways and means account cancel out ; any difference represents amounts left unadjusted at the end of the year.

Q.—Loans and Advances by Government.

5. These represent loans and advances on which interest is charged and the whole amount of the disbursements is transferred to statement C of Book 1 by a deduct entry. Receipts represent recoveries of the principal portion of these loans and there is therefore a deduct entry on the receipts side in order to transfer to the head "XLI. Extraordinary Receipts" the amount of recoveries of pre-separation loans and advances in accordance with the decision of Government to this effect.

Loans to the Railway Board.—The amount provided in the estimates for next year represents the money required on capital account to purchase stores in England the cost of which is debited to "Suspense" which is a capital head in the Railway accounts. In the current year's estimates provision was also made for a loan on capital account for bridge construction, which has not been required, and also for the purpose of providing the Board with a bank balance on the first day of separation. This amount was repaid as a short-term loan by the Railway Board within a few weeks.

Loans to the Federated Shan States.—In the estimates for the current year an amount is shown as a loan to the Federated Shan States ; but this is not an accurate description. The money was actually paid to provide the Federated Shan States with an opening balance, since its closing balance for 1936-37, like Burma's balance, went to reduce the debt to India while 2 crores was provided by India for opening balances both for Burma and the Federated Shan States ; the amount paid to the Federated Shan States was identical with the amount of the

previous year's closing balance. It has been shown under this head as a loan for the lack of any other head under which to show it. A transaction of this nature will not occur again.

Loans to Municipalities, Port Trust, etc.—Provision is made here for loans granted under the Local Authorities Loans Rules. Also under this head are provided funds to make advances to cultivators under the Agriculturists' Loans Act and Land Improvement Loans Act. The considerably larger provision under loans to agricultural credit societies, 6 lakhs more than in the current year, is in pursuance of Government's co-operative reconstruction scheme.

Loans to Government Servants.—Loans to Government servants under the various rules authorizing such loans are provided for here. The interest charged on these loans is 5 per cent which was raised from the 1st October from 3½ per cent.

REMITTANCES.

6. Under this head are recorded inland money order transactions and supply bills and remittance transfer receipts issued by treasuries. Remittances between officers whose accounts are controlled by the Accountant-General are also recorded here as also adjusting accounts between Burma and the Federated Shan States for money disbursed or received at treasuries or banks in one area in respect of the revenues of the other area.

The explanation of the items exchange accounts between Civil and Posts and Telegraphs and between Civil and Defence services is that both these departments are considered as banking with Government. The accounts of these departments are in the first instance not included direct in Government accounts. Their receipts and payments therefore are viewed in the light of payments into or withdrawals from a banking account with Government.

REMITTANCES BETWEEN ENGLAND AND BURMA.

7. The majority of the expenditure in England is brought finally to account in the Burma books. Until this is done it is recorded as remittances between England and Burma. Both sides of the account therefore cancel after all items have been brought finally to account.

REMITTANCES OF CASH BETWEEN ENGLAND AND BURMA.

8. The Secretary of State and the High Commissioner are provided with cash by means of sterling remittances through the

Reserve Bank, Rangoon, to the Reserve Bank in London, London being credited with sterling and Rangoon debiting Government's account simultaneously with the rupee equivalent at the rate of exchange ruling that day. As regards Government's total balances in England and Burma the net effect is therefore nil. Thus both sides of the account cancel out. The difference between the actual rate of exchange and 1*s.* 6*d.* which is the rate assumed when budgeting for expenditure in England is a final credit or debit in the revenue section of the accounts as gain or loss on exchange.

A statement showing the receipts and disbursements in England finally credited and debited to the revenue section and to the debt, deposit and remittance section of the accounts in Burma is shown below :—

Budget Estimate, 1938-39.

(Figures in thousands.)

Receipts.		*Disbursements.*	
Revenue Receipts ...	8	Revenue Expenditure ...	71,24
Debt, Deposits and Remittances	6,53	Debt, Deposits and Remittances	24,08
Total ...	6,61		95,32

Net=88,71 which is the figure shown as remittances through the Reserve Bank.

9. *Opening and Closing Balances.*—These sums represent the amounts standing to the credit of Government at the Reserve Bank both in Rangoon and London, plus the cash in treasuries all over Burma. The whole of these sums do not represent a surplus available for revenue expenditure. The difference between the opening and closing balance is the net sum of all the money transactions of Government during the year whether on revenue account or otherwise. Among other things it includes the revenue surplus undisposed of.

10. Below is a summary of the estimates of the ways and means position of the Government of Burma in England and Burma. The difference between the closing balance for 1937-38 here and that shown in the abstract at page 3 is due to the fact that in adjusting the 1937-38 figures to make them comparable with the 1938-39 figures account has been taken of the recovery of the cost of Government inspection and audit from the Railway Board which was not provided for in the 1937-38 budget 1·04 lakhs.

Summary of Estimates of Ways and Means in Burma and England during 1937-38 and 1938-39.

(Figures in lakhs.)

Receipts.	Adjusted estimates, 1937-38.	Budget, 1938-39.
Excess of Revenue over Expenditure	75·84	38·54
Unfunded Debt—		
Post Office Cash Certificates (net)	25·00	38·00
Post Office Savings Bank Deposits (net)	24·00	27·00
Other Unfunded Debt (net) including Provident Funds ...	20·09	24·43
Renewals Reserve Fund (Posts and Telegraphs)	82	...
Depreciation Fund, Railways (net)	4·52	3·86
Post Office Cash Certificate Bonus Fund (net)	71	25
Miscellaneous Deposits, Advances and Remittances (net) ...	48·65	17·37
Loans and Advances by Government (net)	2·14	7·48
Total Receipts ...	201·77	156·93
Opening Balance ...	200·00	278·93
GRAND TOTAL ...	401·77	435·86

Disbursements.	Adjusted allotments, 1937-38.	Budget, 1938-39.
Renewals Reserve Fund—(Posts and Telegraphs) net ...	...	4·02
Amount transferred to meet expenditure on interest free Advances and interest bearing Loans and Advances in statement C of Book I.	74·80	40·34
Total Disbursements ...	74·80	44·36
Closing Balance ...	326·97	391·50
GRAND TOTAL ...	401·77	435·86

TABLE I.

11. Section 64 of the Act extends the executive authority of Burma to the giving of guarantees. As the matter of giving guarantees comes within the purview of the Legislature under that section it is necessary for members of the Legislature to be informed from time to time of the amount of the guarantees given by Government. The only guarantee at present outstanding which is included in the table is one given by Government prior to separation. The institution guaranteed has up to date met its obligations.

TABLE II.

12. This table sets out the interest bearing obligations of Government together with the interest yielding assets. There are of course many other assets of Government which are productive but are not shown unless a share of the interest charges of Government is actually transferred to the department concerned in Government accounts. The table corresponds with a similar statement printed at page 27 of the current year's estimates but the figures as at 1st April 1937 have been revised in accordance with the figures shown in the second interim report of the Application Committee. In the present table the sums deemed to be owing to the Railway Board on account of Railway funds under section 77 of the Act have been separated out from other obligations. Under interest yielding assets a considerable diminution will be noticed for the year 1938-39 under the item "Capital advanced to other commercial departments." The reason for this is that the assets of the Irrigation Department and of the Forest Department (other than the assets of the Utilization Circle) have been eliminated as Government has decided that these departments are not fully commercial. No accounting entries for the transfer of interest charges to these departments has been shown in the budget. The table must not be considered in any way as representing a complete balance sheet of Government's activities since it is impossible to apply ordinary commercial accounts principles to these activities.

TABLE III.

13. In paragraph 3 (*j*) of the Explanatory Memorandum in Book 1 it has been stated that Government has decided to abolish all entries in the budget relating to the road fund, rural

areas economic development and other research and development funds; but for the information of the Legislature pro forma accounts will still be maintained and printed in Book 3. These accounts appear in Table III. The abolition of budget entries relating to these accounts has in no way affected the actual amount of expenditure on the activities with which these funds are connected.

TABLE IV.

14. Since the Post Office is a fully commercial department it has to make provision each year out of revenue for an appropriation to its renewals and replacements fund; this is credited to a deposit fund held in Government's balances. Government credits annually interest at 3½ per cent on its outstanding balances. Similarly an appropriation has to be made by Government annually from revenue to cover the liability for payment of interest, *i.e.*, the difference between the purchase price and the redemption value of all outstanding cash certificates in respect of that year. When the liability falls due it is first met out of the appropriation for the year and any balance required is found from the fund; if the appropriation from the current revenue of the year is in excess of the liability to be met, the balance is credited to the fund.

TABLE V.

15. This table records the repayments during the year and the outstanding balances of the debt deemed to be owing to the Railway Board on account of various Railway funds. This is a diminishing liability since the only receipts to the funds are the amounts of interest credited to the funds by Government in accordance with sub-section (2) of section 77 of the Act.

TABLE VI.

16. This table continues the practice of the Government of India in giving information to the members of the Legislature concerning the way in which customs Sunday penalty fees are expended.

RANGOON:
Dated, the 21st February 1938.

C. F. B. PEARCE,
Secretary, Finance Department.

G.B.C.P.O.—No. 627, F.D., 8-4-38—373

POSTS AND TELEGRAPHS.

BURMA POSTS AND TELEGRAPHS DEPARTMENT

Detailed Statements in support of Demands for Grants

FOR THE YEAR

1938-39

[FINAL EDITION]

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